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The Solicitors' Journal.

LONDON, MARCH 25, 1876.

CURRENT TOPICS.

Barristers Long aco established their right to practise with the civilians in the Arches Courts, and there seems to be no reason why solicitors should not be admitted to practise with the proctors. On Saturday last, however, after lengthened argument, Lord Penzance decided, following the ruling of Sir R Phillimore in Burch v. Reid (17 Solicitors 'Journal, 767), that he would maintain the vested interests of the proctors until the Legislature thought fit to interfere. The position of matters is, therefore, this—solicitors are authorized to practise in all ecclesiastical courts other than the provincial courts of Canterbury and York, and the diocesan court of London (33 & 34 Vict. c. 28); in proceedings under the Public Worship Act (37 & 38 Vict. c. 85, s. 11), and on appeal from the Arches Courts of Canterbury and York, but not in those courts. Sir R. Phillimore, in Burch v. Reid, expressed an opinion that it might be desirable to abolish this exception, and it is to be hoped that this will be speedily done by Parliament.

The Irish solicitors are not to enjoy the same title as their English brethren, and, cumbrous as that title is, they are to have one still longer. Clause 84 of the Irish Jadicature Act provides that "all persons admitted as solicitors, attorneys, or proctors of, or by law empowered to practise in, any court the jurisdiction of which is hereby transferred to the High Court of Justice or the Court of Appeal, shall be called Solicitors of the Court of Judicature." That is a considerable mouthful; but if it pleases any one there can be little objection to it. The good sense of the profession will probably in Ireland, as in England, make the pompous title a dead letter.

IN THE CASE OF Patterson v. Wooler, reported in this week's issue of the Weekly Reporter, Vice-Chancellor Bacon has taken another step in the direction, towards which certain judges of the Chancery Division have steadfastly set their faces, of continuing the old system of affidavit evidence. In an administration action a motion was made before Vice-Chancellor Malins that the evidence might be taken by affidavit. The motion was opposed by trustees who were defendants, and who declined to consent to the taking of evidence by affidavit, and the Vice-Chancellor refused the application but reserved the costs. The cause was subsequently transferred to Vice-Chancellor Bacon, and at the hearing the trustees did not contest the case and no witnesses were called. On the application of the plaintiff's counsel, the Vice-Chancellor inflicted the costs of the motion on the trustees who had opposed it. It must be admitted that, under the special circumstances of the case, there was substantial justice in the decision. There may have been facts which do not appear in the report, but, judging from the latter, it would certainly seem that the trustees had, by their re-

fusal, increased the expense of the litigation to the trust estate, and had done this without reasonable cause. The result of the decision, however, may be practically to nullify in a large class of cases the rule laid down by the Legislature. The Court of Chancery was always ready with its engine of costs to limit any enactment which threatened to infringe on the interests of cestuis que trustent, and the Chancery Division naturally follows in its footsteps. The process now adopted corresponds very closely with that made use of as soon as the effect of the Trustee Relief Act was understood. The Act said, "All trustees, &c., having in their hands any moneys belonging to any trust whatsoever, &c., shall be at liberty" to pay the moneys into court; but the court liberty" to pay the moneys into court; but the court said, "Certainly, trustees may pay in the trust money, but unless they have reasonable grounds for doing so we will make them bear, at all events the costs of their appearance on the petition to get it out of court, and possibly also all the costs of the petition." So in the recent case the Vice-Chancellor, while saying that the trustees might prevent the evidence from being taken by affidavit, added that, having done so without reasonable cause, they must pay the costs of the unsuccessful motion to take the evidence by affidavit. From this it would obviously be not a long step to making the trustees pay the extra costs occasioned by the oral evidence. We do not say that the rule which the judges of the Chancery Division have land down will be inconvenient, or that some provision aimed at abuse of the right to take evidence viva voce might not properly have formed part of the rules of court; what we do say is that the rule now laid down is not to be found there, and is opposed to the principle which the Legislature has sanctioned—that every party to an action is entitled, as a matter of right, to have the evidence taken vivá voce.

When we wrote some little time ago on Mr. Norwood's Bill we were not aware that its fate was already sealed. It has been vetoed. There has been brought to our notice a letter in the columns of a contemporary, signed "E. K. K.," in which we find the statement "I object to Mr. Norwood's Bill, and I have no doubt it will fail to pass." This should be a lesson to legislators who propose Bills for the consideration of Parliament without prayionsly ascertaining whether "E. K. K." objects.

previously ascertaining whether "E. K. K." objects.

Mr. Norwood's Bill being thus out of the way, we are at liberty to consider the suggestions made by our contemporary's learned correspondent on "a subject em-bracing an extensive branch of law reform." That subject appears to be the banishment of poverty from the legal profession. "E. K. K." thinks there "should be no poor barristers nor poor solicitors," but he very unkindly leaves the solicitors to find out for themselves the best mode of attaining this result. His efforts are directed towards improving the incomes, incidentally of directed towards improving the incomes, indicated by the outer bar, and especially of the outer equity bar, but mainly, as it appears to us, of the inner bar. The first step to be taken is, that "any junior barrister who chooses shall be at liberty, on complying with the regulations adopted for the time being by the Incorporated Law Society, to practise also as a solicitor, and that in this case he shall be able to sue for all fees due to him in either character." "E. K. K." thinks that "probably many men practising at the common law bar and going circuit would, out of delicacy of feeling decline to become solicitors also;" and if this were so it is obvious that a large field would be left open for the indelicate junior equity bar. But it will be satisfactory to the more high-souled part of the profession to learn that, somehow or other, in "E. K. K.'s" opinion, barristers who decline to become solicitors "mould over least could be a supply of the solicitors of the solicito "would, or at least ought, to have a private income sufficient to support them." The prospect of this might be even better than the chance of becoming barrister-

The other advantages stated as likely to accrue from the

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nent fine psed proposed change are mainly the avoidance of "a vast loss of time, labour, and money;" but the chief benefit only becomes apparent when we turn to the next proposal, which is that "every barrister who practises also as a solicitor shall, on applying for a silk gown, ipso facto cease to be a solicitor." It is perhaps a little hard that mere application for a silk gown should compel the barrister-solicitor to take down the title "solicitor" from the door of his chambers; but the advantage to a new "silk" of having a large circle of clients under no influence but his own is too obvious to need stating.

But it is not Queen's Counsel alone who are to benefit by the scheme; the ingenious author has provided a means of raising the moral tone of solicitors. This is contained in proposal No. 3, which provides that "a Queen's Counsel shall be deemed to have committed a breach of professional etiquette, and shall be liable to be reprimanded by the benchers of his Inn, if he accept a brief without actual payment, at time of delivery, of the proper fee," except in cases where he may think fit to argue without any fee. How, our readers may ask, is this to prove a moral blessing to solicitors? We can only answer, in "E. K. K.'s" words, that the regulation is intended, "not so much to benefit the barristers themselves, as to prevent the demoralization which is occasioned to third-rate firms of solicitors by reason of the bad habit into which counsel have lately fallen of accepting briefs without the tee." We are a little puzzled to understand why "E. K. K." does "not think it necessary to extend to gentlemen of the outer bar" the benefit of this great moral regenerator; can it be that in "E. K. K.'s" opinion the iniquity of unpaid fees depends altogether upon the question of whether they are due to a Queen's Counsel?

THE SELECT COMMITTEE recently appointed to inquire into the position of the referees on private Bills, "and particularly as to the legality and expediency of allowing the referees" the power of voting possessed "by a snember of Parliament regularly elected by a constituency," has presented a brief but emphatic report, to the effect that for a referee to vote is "inconsistent with parliamentary usage, and opposed to constitutional prin-The report gives references to most of the standing orders from which the referees derive their functions, and we cannot help feeling a little surprise that the practice complained of should ever have arisen. It must be borne in mind that it was not the practice of the Court of Referees in deciding questions of locus standi which was challenged. The members of that court-being "the Chairman of Ways and Means, and not less than three other persons" appointed by the Speaker-sit together and have always in a certain sense "voted," and will continue to vote, in the same sense as the members of any other court vote when the court is divided, but they do not, of course, entertain the question whether a Bill is to pass or not; they merely decide whether a particular body of petitioners is entitled to be heard in opposition to it; and also decide questions referred to them by the select committee on a Bill in the course of its progress. The three referees appointed by the Speaker may or may not be members of Parliament; and as a matter of fact, it appears that persons who are not members of Parliament, usually though not invariably, form the majority of the "Court of Referees." (See Clifford and Stephens' Reports, where the parliamentary status of each referee, if it exists, is mentioned at the head of each report). The unconstitutional practice of voting which was challenged was exercised by these referces when sitting, not together, but singly with a body of members of Parliament, under a different set of standing orders. The presence of a permanent referee is obviously desirable for the purpose of giving some kind of uniformity to the decisions of committees, whose individual members are continually varying, and accordingly it is provided (Standing Orders 7, 107, 108, 113,

127) that committees on certain Bills shall be compos of four members and a referee; that certain unopposed Bills may be referred to the Chairman of the Committee of Ways and Means, together with two other members not interested, or one such member and a referee, and that "all questions before committees on private Bills shall be decided by a majority of voices, including the voice of the chairman, and, whenever the voices are equal, the chairman shall have a casting vote." appears that the referees' supposed right to vote has been derived from these orders "taken together." should have imagined, however, that the designation of an equal number of members by standing order No. 107. coupled with the direction in No. 127 as to the casting vote, afforded evidence of an intention to debar the referee from voting; for the normal number, if the referee were included, would be unequal. A more careful consideration of these provisions would have rendered unnecessary the "instruction to be given to committees on private Bills"—"that the referees appointed have power to take part in all the proceedings of those committees in which they are associated with members of the House, but without the power of voting.'

THE MIDLAND CIRCUIT reporter of the Times has suggested a new occupation for the official referees. "The state of the business here" [York], he says, "suggests the reflection that if official referees were of sufficient position to assist the judges upon an emergency by trying causes or prisoners at assize towns where the business happened to be heavier than had been anticipated, they would prove of great assistance in the administration of justice upon the various circuits." This is a very happy idea. Besides securing the services of the three experienced criminal lawyers who are to assist Mr. Dowdeswell, the cost of trying prisoners would probably be somewhat less than if one of the judges of the High Court occupied the bench. We presume that prisone would be tried, according to the scale of fees recently published, at £1 1s. per hour, with a subsistence allowance for the holder of Her Majesty's Commission of £1 11s. 6d. for every night he was absent from London, and with, of course, in addition, a reasonable charge for his "locomo-

The grand jury at Chelmsford on Saturday made the following special presentment:—"The grand jury desire to express their regret that the ancient name of this circuit has been changed, and still hope that ancient name may be restored."

At Hertford on Wednesday the grand jury made the following presentments:—"That the grand jury beg respectfully to call your lordship's attention to the fact that George Hill has lain eight months in prison on the grave charge of murder without trial;" and "The grand jury have the honour to present that they consider that it is inexpedient to alter the name of this circuit, and that in their opinion the old name of the 'Home Circuit' should be retained."

The Lord Chief Justice, in responding to the toast of his health at the banquet at the Maosion House, said, "I have had great encouragement, and great cause to feel that I have had all the support that I could possibly look for in a great and arduous office. I have had colleagues every one of whom has been, as it were, a source of comfort and happiness and support to me. I am glad to say that never at any time has the judicial bench of this country been more worthily or more actively filled than it has been during the last twenty years, or than it is at the present momeut. I have had the support of a profession which, though there may have been giants in former days, is as worthy of the bar as at any prior period. I look back to the old days when I belonged to it with pride, and happiness, and it has been a pride and glory to me during my judicial life to feel that the bar has always supported me and given me the strongest and most unmistskable marks of their attachment and respect."

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THE NEW PRACTICE.

Notice of Trial WHERE DEFENDANT HAS NOT ENTERED APPEARANCE.—A point of considerable importance has recently received an authoritative solution. Ord. 19, r. 6, provides that if no appearance has been entered for any party, every pleading or document required to be any party, retained to a party, or between parties, shall be delivered by being filed with the proper officer. The question has arisen whether a notice of trial is a document which must be delivered by being filed, and we understand it has been settled that it is, and that under the above rule the Record and Writ Clerk is the "proper officer."

ENROLMENT OF JUDGMENT.—The view taken by the Court of Appeal in Hastie v. Hastie as to the effect of the enrolment of a judgment of the High Court has fully justified the remarks made by us on the same subject a few weeks since (ante, p. 210). Among other points then suggested, we raised the more general question whether the provisions of practice which formerly obtained in the Court of Chancery, with reference to appeals from orders of that court, now "remain in force," for the like purposes, with reference to orders made in the Chancery Division of the High Court of It may tend to remove the hitherto perplexing surroundings of that question, particularly as it may affect or involve the relative questions in reference to enrolling judgments of the High Court, and entering caveats against such enrolments, if we now refer somewhat more fully to the Acts and rules, the consideration of which had suggested the questions before alluded to. In doing this a comparison of the provisions of the Judicature Acts and rules with the provisions formerly applicable in the Court of Chancery may make the

One feature in the constitution of the High Court of Justice and of the Court of Appeal claims the first consideration. Each of these courts is a "superior court of record" (see Judicature Act, 1873, ss. 16 and 18), and, in the opinion of Lord Justice James, "the fact that the High Court has enrolled its own decree cannot affect the proceedings in the Court of Appeal, which is a distinct Then, again, section 2 of the Judicature Act, 1875—the section which temporarily preserves the jurisdiction of the House of Lords on appeals—expressly provides that an appeal may be brought to the House of Lords "from any judgment or order of the Court of Appeal"; and if only from any judgment or order of that court, then. if the enrolment of a judgment of the High Court of Justice barred the right of appeal to the Court of Appeal, the right to appeal would be taken away altogether. Next, the former practice in chancery permitted almost every order to be enrolled. The new provisions are absolutely silent about enrolments. In chancery a petition of appeal was preferred to the Lord Chancellor, and an order to set it down was obtained and served, a fixed sum of money being required to be deposited with the registrar to answer costs. Now, all appeals to the Court of Appeal are to be brought "by notice of motion in a summary way, and no petition, case, or other formal proceeding other than such notice of motion" is necessary—the notice being a fourteen days' notice from any judgment, whether final or interlocutory, and a four days' notice from any interlocutory order, and the registrar is to set down the appeal for hearing upon production to him (for filing) of the judgment or order appealed from, or an office copy thereof, and a copy of the notice of motion, and a deposit or security to answer costs will be required only in cases where the Court of Appeal shall, under special circumstances, so direct (ord. 58, rr. 2, 4, 8, and 15). In chancery a petition of appeal might be preferred within five years, and this applied (with very few exceptions) in favour of all orders made the Master of the Rolls and the Vice Chancellors. by the Master of the Rolls and the Vice order | Now, no appeal from any interlocutory order, or order made in the matter of the winding up of a company, or in a matter in bankruptcy, shall, except by special leave of the Court of Appeal, be brought after twentyone days, and no other appeal shall, except by such leave, be brought after one year from the signing, entering, or perfecting of the judgment or order (see ord. 58, rr. 9 and 15).

The foregoing new provisions alone render the former provisions in chancery, in reference to enrolling decrees and orders, and prosecuting caveats against such enrolments, inappropriate and inapplicable to the judgments and orders of the High Court of Justice. It may, however, be added that the rules of court are also absolutely silent about entering or prosecuting caveats against en-rolling the judgments and orders of the High Court, and upon this it may suffice to remark that the inconsistency of the old practice, when contrasted with the new, will be apparent when it is mentioned that the caveat entered in chancery secured to the party entering it the privilege of twenty-eight days after notice of Docquet left for enrolment within which to prosecute it-and this applied in favour of all appealable orders-while, under the new rules, there are, as we have seen, some cases in which an appeal cannot be brought at all after the expiration of

twenty-one days, except by special leave.

The matter might be still more minutely discussed. The foregoing may, however, suffice to show the accuracy of the conclusions rather suggested than stated by us, viz., that "the constitution of what we may still call the intermediate court of appeal, and the very full provisions of practice in relation to appeals, are so entirely new, and have so little in common with former provisions in relation to the same subject, that a question may well arise as to whether the provisions of the former practice now 'remain in force,' especially having regard to the general principle now recognized as governing the application of the new practice where new provision is made." That question may now be considered settled, in Hastie v. Hastie, in favour of the exclusive application of the new provisions in such cases, and of the conclusion that neither any caveat entered, nor enrolment effected, can in any way affect the right of appeal to the Court of Appeal.

CASES OF THE WEEK.

CASES OF THE WEEK.

APPEAL FOR COSTS ONLY—JUDICATURE ACT, 1873, s.

49.—The above section provides that no order made by
the High Court as to costs only, which by law are left to the
discretion of the court, shall be subject to any appeal except
by leave of the court or judge making such order. In a
case of Witt v. Corcoran, heard by the Court of Appeal on
Wednesday, March 22, a question arose as to the meaning
of the section under the following circumstances:—A
motion was made by the plaintiff before Vice-Chancellor
Bacon to commit the defendant for breach of an injunction
previously awarded in the cause. The following order was
made:—"The court, being of opinion that the defendant
has committed a breach of the injunction, and the plaintiff
by his counsel not pressing to commit the defendant, this made:—"The court, being of opinion that the defendant has committed a breach of the injunction, and the plaintiff by his counsel not pressing to commit the defendant, this court doth not think it to make any order on the motion, except that the defendant do pay the plaintiff's costs of the application." The defendant appealed from this order, without obtaining any previous leave from the Vice-Chancellor. On the opening of the appeal the preliminary objection was raised that the appeal was one as to costs only within the meaning of section 49, and the case of Hope v. Carnegie (17 W. R. 363, L. R. 4 Ch. 264) was also relied on. The Court (James and Mellish, L.J., and Baggallay, J.A.), however, were of opinion that the appeal was not one for costs only within the meaning of the section. Lord Justice James said that the order for payment of costs in this case was not one made by the court merely in the exercise of a discretion; if the court had not been of opinion that the defendant had been guilty of a contempt it could not have ordered him to pay the costs of the motion, any more than where a bill was dismissed the defendant could be ordered to pay the costs of the motion, any more than where a bill was dismissed the defendant R. Baggallay said that the introductory words of the order were really part of it; they amounted to an adjudication that the defendant had been guilty of a contempt, and from that he was entitled to appeal. In the course of the discussion Lord Justice Mellish observed that an important question might arise upon section 49, viz., whether the old rule still remains in force, that appeals for costs only might be brought in cases where a question of principle was involved. This question, however, did not call for decision in Witt v. Corcoran, and perhaps the point may never actually arise, as, where a question of principle is involved, the court of first instance would, in all probability, at once give leave to appeal simply on the question of costs.

WITHDRAWAL OF COUNTER-CLAIM—ACTION BY DEFENDANT IN ANOTHER DIVISION—INJUNCTION—ORD. 23, R. 1; ORD. 52, R. 4.—The case of Plimpton v. Spiller, which we noticed b2, R. 4.—The case of Pumpton v. Spiter, which we noticed last week (ante, p. 391) with reference to proceedings before the Master of the Rolls, came before the Court of Appeal on Wednesday, March 22, on appeal from the interlocutory injunction granted by the Master of the Rolls on March 16. The defendant Spiller had, in October last, commenced an action in the Court of Queen's Bench against the plaintiff Plimpton for slander of his title as patentee. In that action Plimpton put in a defence and counter-claim, by which he alleged that a patent of his own was being infringed by Spiller, and claimed an injunction to restrain that infringement. Afterwards Plimpton, without obtaining any leave from the Queen's Bench Division, abandoned his counter-claim, and commenced the action of Plimpton v. Spiller in the Chancery Division, in which he sought the same relief as that which he had asked by his counterclaim. The validity of the plaintiff's patent had been es-tablished in a previous action brought by him in the Chancery Division against another defendant, and, upon motion by the plaintiff in the action of Plimpton v. Spiller, the Master of the Rolls granted an injunction until the hearing. His lordship was disposed to think that it was not necessary, under ord. 23, r. 1, for the defendant Plimpton to obtain the leave of the court to withdraw his counter-claim; but he did not decide this question, it being a matter, as he said, for the Queen's Bench Division to decide. He thought, however, that it would be right that the leave should be applied for, and Plimpton's counsel undertook that this should be done. The next day the leave was applied for and obtained. The defendant Spiller appealed from the injunction. In support of the appeal it was urged that a defendant who had made his election to proceed by way of counter-claim ought not to be permitted at the last moment, when the action was ripe for trial, to change his tribunal, and thus to postpone the complete settlement of the matters in dispute. If he could do this ence, he could do it over and over again, and thus one of the main objects of the Judicature Acts—the determination in one action of all the questions arising between the parties—would be defeated. At any rate, the granting of an interlocutory injunction was a matter within the discretion of the court, a matter of indulgence, and the court ought not to exercise this discretionary power in favour of ought not to exercise this discretionary power in larour of a plaintiff who had adopted such a vexatious course of proceeding. The Court (James and Mellish, L.J., and Baggallay, J.A.) were of opinion that the plaintiff had done nothing to forfeit his original right to institute proceedings in the Chancery Division. The counter-claim was now at an end, the Queen's Bench Division having, in the exercise of their discretion, given leave to withdraw it. Things were now in the same position as if it had never been made, and the fact that it had been made could now, at the most, have a bearing upon the question of costs.

Lord Justice Mellish observed that very probably the
plaintiff might have thought at first that the counter-claim was a proper way of raising his case against the defend-ant, but had been better advised afterwards. It would obviously be a most inconvenient way of establishing the right to a patent. The patentee being in the position of defendant, he would not have the right to begin, and the objections to the patent would be put before the jury in It was not to be wondered at that he the first instance. the first instance. It was not to be wondered at that he now desired to adopt a proceeding in which he himself would be the plaintiff, or, as the Master of the Rolls forcibly expressed it, that he preferred not having his case tried by an ignorant judge and an ignorant jury, meaning, of course, a judge and jury who were not familiar with the patent, as the Master

of the Rolls was from his having tried a previous action relating to it. To try the questions of the validity and infringement of one patent by way of counter-claim in an sotion for slander of the title to another patent would indeed as Lord Justice James said, be to strain that method of procedure to the utmost. And the Court pointed out that the defendant Spiller's proper course would have been, after the commencement of the action in the Chancery Division, to move to stay all proceedings in it, on the ground of the pendency of the counter-claim in the other action. Lord Justice Mellish said that he did not intend to lay it down as a general rule that, where a defendant had put in counter-claim, and the action had proceeded for some way towards trial, he should be allowed, as a matter of course, to withdraw his counter-claim, and to commence an original action of his own in another division. Whether he should be allowed to do so or not must be in each case a matter for the discretion of the court or judge. If the existence of the counter-claim in the first action afforded a reasonable ground for staying the proceedings in the second action, as order to stay them would be made on the application of the defendant in that action.

APPEAL—SECURITY FOR COSTS—LEAVE TO SERVE NOTICE OF MOTION—ORD. 58, R. 15.—Yesterday, March 24, in a case of Grills v. Dillon, Colt, for the defendant, applied to the Court of Appeal for leave to serve notice of motion that the plaintiff might be ordered to give security to answer the costs to be occasioned by an appeal from the judgment of Vice-Chancellor Hall of which the plaintiff had recently given notice. Colt stated that, according to the practice adopted in the offices of the court, such a motion would not be set down for hearing unless the leave of the Court of Appeal to serve notice of it had been previously obtained. The court (James and Mellish, L.JJ., and Baggallay, J.A.) were of opinion that no leave was necessary, and that this should be understood at the offices to be the rule in future. Their lordships directed this particular motion to be placed in the paper for next Wednesday.

EFFECT OF ASSIGNMENT OF CAUSES TO DIVISIONS.—On Wednesday, March 22, in the Queen's Bench Division (Cockburn, C.J., and Quain and Archibald, JJ.) sitting is Banco, in a case of Pacey and Wife v. The London Transay Company, an action for compensation for injury, Clay applied by way of appeal from an order made by Pollock, B., at chambers, refusing inspection of a report of the surgeon of the defendants, who had seen the injured party. Cockburn, C.J., said that as this was an Exchequer caune, they were bound to follow the rule on this subject is down by the judges of the Exchequer Division, and the court dismissed the application, intimating that the proper course was to go to the Court of Appeal, and his lordship added that it was important to know to what division any cause belonged, and it was desirable that it should be stated in the list of causes to which division they respectively belonged.

CITING TO SEE PROCEEDINGS IN PROBATE ACTIONS.—In the Probate, Divorce, and Admiralty Division on Tuesday, March 21, judgment was given on an application in Kennaway v. Kennaway (ante, p. 373) for leave to cite to see proceedings certain devisees under a will propounded by the executor in an altered form. The president said he had considered the question whether the former practice had been altered by the Judicature Acts and rules. By ord. 16, r. 12, the rules as to parties which had been in use in the Probate Court remained unaltered, while r. 13 only previded for the adding, as plaintiffs or defendants, of persons whose presence before the court might be necessary. By the 20 & 21 Vict. c. 77, s. 61, devisees and others interested in real estate were not necessarily made parties, but had mersly the option of appearing in the suit. The power given to the High Court by ord. 16, r. 13, of adding parties in order to do complete justice was not inconsistent with the practice of the Court of Probate, and the rule was an addition to, and not an alteration of, the old practice. He therefore gave leave to cite the parties named.

INJUNCTION.—In the same division on Tuesday, March 21, Dr. Spinks, Q.C., and Bayford, moved, in the

of Watts v. Watts, in which there had been a decree for a divorce on the ground of cruelty and adultery, for an injunction to restrain the respondent from selling, dealing with, or incumbering property which he had settled on his wife and children by a post-auptial settlement. The respondent had advertised for sale a part of the real estate so settled. W. Barber, in opposition to the motion, urged that there was no jurisdiction in the matter, since the cesture que was no jurisdiction in the matter, since the cestuis que trustent under a voluntary settlement could have no equity against a purchaser, and the court had no power beyond that which was formerly exercised by the Court of Chan-cery. The president of the division pointed out that the settlement was recited to be made in accordance with a ante-nuptial agreement, and he should presume that the latter was in writing. The burden of proof that the later esttlement was a voluntary one was on the respondent, who had not established the fact. He, therefore, granted an injunction with costs.

THE IRISH JUDICATURE BILL.

THOSE of our readers who have followed with interest the discussions which have taken place in and since the year 1874 on the proposed changes in the Irish Judicature will, we doubt not, share in the feeling of disappointment with which we rise from an examination of this Bill. Granted that it avoids some of the faults which provoked so much opposition to the Bill of 1874, this has been done, we think, at a sacrifice of symmetry, not only un-necessary, but productive of defects even more objection-able than those which proved fatal to the former pro-

We have no intention of resuming any discussion of the question, on which we have more than once expressed cur opinion, whether any and what reduction in the number of Irish judges is or is not desirable; however that may be, some such reduction must now be taken to be inevitable, and the only practical question which remains open seems to be in what direction and to what extent

the pruning-knife is to be applied.

The present judges of first instance in Ireland are for would be but for the vacancy in the Court of Common Pleas) twenty-one in number, twelve of whom are divided equally amongst the three common law courts, and the remaining nine are distributed amongst a number of special courts, all of which are, however, essentially of an equitable or administrative character. From these nine it is proposed to withdraw one, the Lord Chancellor, for the purpose of confining him en-tirely (or with an immaterial exception) to the Court of Appeal, and it is intended gradually to reduce the re-maining eight by four, so that, when all the proposed changes are carried into effect, the court will consist of sixteen judges arranged in four divisions of four judges each. This, we may remark, is one judge more than was proposed in 1874, and to this extent the present Bill may be considered to have deferred to the strong pointons expressed by the press and the profession in Ireland. So far, therefore, the Bill does not seem open to remark; and we cannot but admit that, if properly distributed, all the business likely to come before the High Court of Justice in Ireland ought

to be easily and efficiently disposed of by sixteen judges.

But in the scheme by which this reduction in the number of judges is to be effected and the proposed re-distribution of judicial work, we are unable to concur. The most reasonable and natural course would, we think, have been at once to collect the eight judges in question in the Chancery Division of the proposed High Court, and to give to each of those judges (subject to proper arrangements for saving the rights of existing judges) all the jurisdiction now divided amongst the four different courts, which would thus have been consolidated. Due provision might then have been made for reducing the number of these judges as vacancies occur so as eventually to reduce them to four, a Master of the Rolls and three Vice-Chancellors, who should each be competent to exercise all in the Chancery Division and marked for any judge of

the jurisdiction now vested in the several Courts of Chaneery, Landed Estates, and Probate, and to some one of whom should further be intrusted the duties of judge of the Dublin Court of Bankruptcy. If the project of establishing distinct courts of bankruptcy at Belfast and Cork, so strongly advocated by the Chambers of Commerce of both those places, should be carried into effect, the business remaining for the Dublin court could be easily performed by one judge, without any delegation to registrars or others, who would still have a considerable portion of spare time to devote to the general duties of a judge of the division. The business of the Court of Admiralty in Ireland is not sufficient to occupy the time of a separate judge, and there does not seem to be any reason why it should be attributed to any one division or judge more than any other, and we should suggest that, subject to the tenure of office of the existing judge, plaintiffs in admiralty causes should be left to mark their writs of summons for any division they please. This would, at no distant period, produce precisely the same result, so far as reduction in number of judges is concerned, as the arrangement proposed in the present Bill, without the incongruous severance of probate and bankruptcy from the other departments of equity in a manner which, if not adopted purely at hap-hazard, at any rate can be referred to no intelli-gible principle of arrangement. We may guess that the transfer of the probate judge and business to the Common Pleas was suggested, either to avoid the necessity of filling up the existing vacancy in that court, or for the charitable purpose of supplying the judges with something in the way of occupation; and similarly we may surmise that the Court of Exchequer has been selected as the haven of refuge for the bankruptcy business in imitation of the provision to that effect which has been so happily expunged from the Act of 1873; but beyond their inherent probability we have no warrant for either of these conjectures, and we certainly do not think they would constitute, if well founded, any sufficient justification for the course proposed. The case of the existing vacancy would be easily met by appointing one of the existing bankruptey judges to the Common Pleas, and requiring the judge of probate to undertake, in addition to his present work, so much of the bankraptcy business as the remaining judge was unable to get through. This would be no greater encroachment on his present rights than is involved in the proposal to transfer him, jurisdiction and all, to the Common Pleas, and his consent to the one transfer could be obtained just as easily as to the other.

But the most objectionable feature, as it seems to us, of the present Bill is the proposal to perpetuate the separate jurisdiction of the Landed Estates Court. True, the judges of that court are to become judges of the Chancery Division, and to exercise a general jurisdiction in equity, but the peculiar power of selling land with a parliamentary title is to be retained by them, instead of being shared, as it ought to be, with all the other judges of the division. If the Bill passes in its present shape, the devisees in trust of a man who has directed a sale of his real estates for payment of his debts and distribution of the surplus among his children, will still have to institute three separate proceedings; first, to obtain probate of his will; secondly, having done so, to get an order for administration, including a direction to sell his real estate, from a judge of the Chancery Division; and thirdly, to file a petition addressed to one of the Landed Estates Court judges for a judicial sale in compliance with that order, with a reference back to the equity judge for distribution of the ultimate proceeds of sale. And, as we read the Bill, this third proceeding will be equally necessary, and equally an independent and separate proceeding, whether the equity suit had been heard before one of the Landed Estates judges or before any other judge of the division. Under the other arrangement one suit instituted

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that division would enable the plaintiffs to obtain complete administration of the estate from probate of the will, contested or uncontested, down to final division of the proceeds of sale amongst the beneficiaries under the will.

We trust that, the present apparent harmony notwithstanding, the Bill will not be suffered to pass into law without considerable modification in these and other respects; but we must defer our remarks upon the rest of the measure till a future opportunity.

REPUTED OWNERSHIP.

II

THE second of the three requisites in order to bringing the reputed ownership clause into operation is the consent of the true owner. As to this it may be remarked that the consent must not be merely to possession of the goods by the bankrupt, but to possession of them by him in the capacity of reputed owner. It is apparently upon this ground that the long-established exemption of trust property in the possession of the bankrupt is founded, and this explains a limitation to the exemption which has only recently been placed on its true footing. The exemption only extends to cases of trusts bond fide created, and does not cover cases where the forms of a trust are gone through merely to conceal the true ownership of the property, since in those cases the essence of the arrangement between the true owner and the bankrupt is that the latter shall have possession of the goods in the capacity of reputed owner. Thus in Ex parte Watkins (2 Mont & A. 348), a person bought six shares in an assurance company under the rules of which no person other than a director could hold in hisown name more than two shares, and he had two of them placed in the name of the bankrupt, who was treated on all occasions as the only apparent owner, and had possession of the certificates of the shares; it was held that the shares were in the reputed ownership of the bankrupt. (See also Ex parte Ord, Ibid. 724). In the recent case of Great Eastern Railway Company v. Turner (21 W. R. 163, L. R. 8 Ch. 149) it was attempted to extend this doctrine to the case of shares which had been purchased with the funds of a company which had no power to purchase such shares, and were standing in the name of the bankrupt, as chairman of the company. The answer to this contention given by the Court of Appeal was that, the purchase of the shares being ultra vires, there was no possession of them with the consent of the true owner.

It may be added that it is well settled that a mere demand of possession made bond fide before bankruptcy and without notice of any art of bankruptcy amounts to a revocation of the consent of the true owner, and thus enables him to defeat the operation of the clause. See, for a recent instance, Ex parts Ward, In re Couston (21 W. R. 115, L. R. 8 Ch. 144).

This brings us to a discussion of the third of the beforementioned requisites, viz., reputation of ownership. The books are full of cases on this subject from which some important general principles may be deduced. Prima facie, possession is evidence of the ownership of goods. There are many cases, however, in which possession is "too equivocal to create the reputation of ownership," and in this point of view the notoriety of trade customs becomes a very material element. These customs may welste either to the leaving of goods after sale in the possession of the vendor for the convenience of the purchaser, or to the hiring of chattels by a trader for the purposes of his trade, or to the placing of chattels by a customer in the hands of a trader for a temporary purpose, in order, for instance, that they may be altered or repaired. A familiar instance of the latter class of cases is supplied by the custom of leaving clocks or watches with the clock or watch maker to be cleaned or repaired. This is so well known to all the world that it could never be supposed that the creditors

of a watchmaker had trusted him upon the faith of all the watches in his shop being his own property. And, accordingly, in Hamilton v. Bell (10 Ex. 545) it was held that clocks left after they had been purchased by a customer with the maker, in order that they might be cleaned and repaired before delivery, did not pass to the vendor's assignees in bankruptcy. And in the more recent case of Priestly v. Pratt (15 W. R. 639, L. R. 2 Ex. 101) the same principle was applied to the leaving of lambs and pigs by the purchaser on the vendor's farm until it should suit the convenience of the purchaser to remove them. The custom which prevailed against the reputed ownership clause in Hamilton v. Bell was not a mere trade custom, but a custom which may be taken to be known to every one. A mere trade custom, i.e., a custom known only to the persons dealing in a particular trade, is, however, sufficient for the purpose, provided that it be notorious to all persons dealing in the trade. Though there are a great many reported cases on this point it was not till recently that the question came before the Court of Appeal, in the well-known case of Ex parte Watkins (21 W. R. 530, L. R. 8 Ch. 520), in which, overruling an old case of Knowles v. Horsfall (5 B. & A. 134), the court held that a custom notorious among all the persons concerned in a particular trade, but unknown to the rest of the world, was sufficient to exclude a reputation of ownership arising from the possession of goods. In three subsequent cases before the Court of Appeal the principle of this decision has been clearly explained. The first of these, Ex parte Vaux (22 W. R. 811, L. R. 9 Ch. 602), differed from Ex parte Watkins in this respect, that the goods, instead of being in the bonded warehouse of the vendor, were in the warehouse of a third party, standing to the order of the vendor. But the Court of Appeal held that this distinction was immaterial, and treated Ex parte Watkins as an authority for the broad proposition that (in the words of Lord Justice Mellish) "it is enough to prove the custom of the particular trade, because the creditors of a trader are mostly persons engaged in the same trade, or bankers or other persons who are acquainted with the custom of that particular trade." In the second of these cases, Ex parte Press (not reported), Lord Justice Mellish said that the custom relied on must be proved to prevail to such an extent that it might be reasonably inferred that the trade creditors of the bankrupt had knowledge of it. In that case it was attempted to prove that it was notorious in the trade that carriage builders let out cabs to cab proprietors at a monthly rent, with an option to purchase them at a specified price within twelve months from the date of the agreement. The agreement amounted in effect to an arrangement for payment of the purchase-money by instalments, with a proviso that the property should not pass until all the instalments had been paid. The Chief Judge held that the custom had been sufficiently proved; the Court of Appeal thought that the evidence only proved that the carriage builder was endeavouring to bring this system of hire and purchase into common use, and said that a man could not be permitted to make a custom for himself. In the still more recent case of Ex parte Powell (noted ante, p. 137), the custom alleged was the hiring out of furniture, with an option of purchase, upon an arrangement similar to that which was made in Ex parts Press with regard to cabs, the bankrupt having been an hotel-keeper, and the court said that it was not enough to prove that the alleged custom was well known to fur-niture dealers; it must be proved that it was so notorious that it must be inferred that it was known to the ordinary trade creditors of an hotel-keeper, such as his wine merchant, his butcher, and his baker. In Ex parts Powell the Chief Judge had decided in favour of the real owner of the furniture, on the ground that the custom of letting furniture on hire had been so often proved in the Court of Bankruptcy that the court ought to take judicial notice of its existence. The Court of Appeal admitted that if a custom had been very often proved the Court of Bankruptcy should take judicial notice of it, in 1876.

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the same way as the courts of common law have been in the habit of taking judicial notice of frequently proved mercantile customs, but they held that, though the custom of letting furniture in furnished houses might be notorious, the custom set up in the particular case was one of a totally different nature. In Re Hawkins (20 W. R. 110), the Chief Judge held that the hired furniture of a dwelling-house was not in the reputed ownership of the hirer. But in Ex parte Lovering (22 W. R. 853, L. R. 9 Ch. 621), the Court of Appeal decided that an agreement by which a tradesman sold his furniture, and hired it back from the purchaser at a weekly rent, never parting with the possession, did not operate to deprive him of the reputation of ownership.

The result of the authorities on this head seems to be this:—Possession affords a primâ fucie presumption of ownership, but this presumption may be rebutted by evidence. Where the bankrupt was the original owner of the goods stronger evidence is essary to rebut the presumption than where he has never been the real owner. In either case evidence of a long-established and notorious custom, even though it be the custom only of a particular trade, is enough. But the custom must be proved to have been so long established and so widely known as that it may be reasonably presumed that all the trade creditors of the bankrupt are aware of it. And the court will take judicial notice of a trade custom which has been often proved in previous cases.

Recent Becisions.

MORTGAGEE'S COVENANT NOT TO CALL IN. (Haywood v. Gregg, M.R., 24 W. R. 157.)

In this case a mortgagee entitled to mortgages created by two deeds, the first of which contained a covenant not to take proceedings to recover the mort-gage-money without six months' notice, and the second was a mere deed of further charge, filed a bill for foreclosure of both mortgages, without giving any notice. Passing by the question whether a foreclosure suit is a proceeding for the recovery of the mortgage-moneypoint on which there is a conflict of authority, the Master of the Rolls held that, as the plaintiff could file a bill to foreclose the second mortgage, and as the deed creating it contained the usual provision that the premises should not be redeemed or redeemable but upon payment by the mortgagor as well of the further charge as of the sum secured by the principal mortgage, the plaintiff was in substance entitled to the relief he sought, although in form his bill ought to have asked for foreclosure in respect of the further charge alone.

The decision is one that should be borne in mind by all conveyancers, showing as it does how easily the rights of mortgagors may be varied by an ill-considered use of an ordinary precedent. A covenant such as that in the recent case is not very common, but it is by no means unusual to have a proviso that the mortgage-money shall not be called in for a fixed period. In ordinary understanding a further advance becomes blended with the original debt, but this decision shows that this is not the view that the courts will necessarily take, and that there is a danger lest in fact the result may be that the principal debt becomes a kind of adjunct to the further advance. In the case suggested, where a loan for (say) five years, is followed, three months afterwards, by a further advance with the usual provision for, in effect, blending the debts, the mortgagee may be able to obtain payment of both the sums lent within a year from the date of the first loan.

and a print (with useful references to the body of the

formed a very favourable opinion.

It is stated that the town clarkship of Middlesborough is likely to become vacant by the r signat on of Mr. John Thomas Beik.

Rebiews:

FRIENDLY SOCIETIES.

THE LAW AND PRACTICE OF FRIENDLY SOCIETIES AND TRADES UNIONS. By HENRY F. A. DAVIS, Solicitor. H. Sweet.

Mr. Davis tells us in his preface that his work is "rather the result of the author's interest in the subject, than of any desire on his part to make a book." The result is a very useful treatise. The volume contains rather more general dissertation, and also more particularity of detail, than is usual with law books, but this portion of the matter has not been allowed to swamp or obscure the purely legal portion, and this being so, we gladly welcome the admixture.

After a short historical sketch, our author treats his two subjects in order by way of chapters and sections. These chapters will be found to contain an abstract of the decisions up to the very latest date (for this we can vouch), interspersed with criticisms of the decisions themselves, and comments as to their particular application. As a specimen of legal writing, this part of the work is much above the average. The faults we have to find are on matters of detail. We do not see the necessity of giving more than the merest reference to obsolete cases. In one instance we have the effect of R. v. Hastie, which turned upon the repealed 7 & 8 Geo. 4, c. 29, s. 47 (replaced by 24 & 25 Vict. c. 96, s. 68), given at length in a note to that part of the text (p. 104) which treats of embezzlement by a clerk or servant. And at p. 96we read, with reference to the section of the Friendly Societies Act, 1875 (38 & 39 Vict. c. 60, s. 15, sub-section 7), which provides for the recovery of the property of the society from a bankrupt trustee, that "it has been decided that the corresponding sections of the old Acts were confined to persons duly and formally appointed officers of the society" (Ex parte Oxford, 21 L. J. Bkcy. 31). This is rather loose. What old Acts? A somewhat similar instance of inaccuracy occurs at p. 144. However, as we have said, the case law is, on the whole, very intelligently treated.

With the statutes, Mr. Davis has not been so happy. We have, indeed, at p. 17, a neat "summary of the new Act," which is, in the author's opinion, "well drawn," and is likely to cause "an immense reform in the management and procedure of friendly societies;" but. we have failed to discover a detailed statement as to what sections are a re-production of the old law, and what sections are entirely new. And it would have been useful, and quite within the scope of Mr. Davis's work, to have informed us how many of the forty-six recommendations of the Royal Commission failed to pass into law. The history of the parliamentary discussion as to insurance of infants' lives is, we may remark, given at length. Returning to our author's treatment of the statutes, we have to complain that in far too many cases we are treated to sections at length (e.g., pp. 14, 49), without any variation of type. The appendix contains many valuable "forms of rules" for friendly sccieties, work) of the Friendly Societies Act of 1875, but not of the Conspiracy Act, 1875. This latter Act is given piecemeal in the text. The index appears to be rather meagre, and we greatly miss the old-fashioned "Table of Cases," which Mr. Davis has deliberately excluded. The bulks of Cases, "which Mr. Davis has deliberately excluded. Societies, with which the work opens, ought, surely, to have been printed at the end of it. These, however, are all minor defects. Of the work, as a whole, we have

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Nates.

ON MONDAY, March 20, the Chief Judge in Bankruptcy, in a case of Ex parte Nicholson, decided a question of conin a case of *Ex parte Nicholson*, decided a question of considerable importance with regard to the power given to the Court of Bankruptcy, by section 16 of the Debtors Act, 1869, to order a debtor to be prosecuted for offences mentioned in the Act, if it appear to the court that there is a reasonable probability of his being convicted. In *Ex parte Leonard* (28 W. R. 253, L. B. 19 Eq. 269) the Chief Judge held that the report of the trustee, or the representation of creditors, proportion the court is to extract the model of the court of the cou upon which the court is to act, must be made in writing, filed with the proceedings, and supported by proper evidence. In Ex purte Nicholson it was held that the report of the trustee was in itself sufficient, without any further evidence, to justify the court in making an order for prosecution. The Chief Judge said that there might be cases in which evidence besides the report would be requisite, but this could not be laid down as a universal rule. The report of the trustee might of itself establish a sufficient prima facie case. Moreover, it was not necessary that any notice should be given to the debtor of the intention to apply for an order to prosecute him. He was not entitled to be heard in opposition to the application. The question whether he was guilty or not had not then to be decided, and he would have every proper opportunity of defending himself after-wards. All that was required was to satisfy the court that there was a prima facie case.

Another point in Ex parte Nicholson was this:—The order directing the prosecution was made by the registrar of a county court acting as judge under a delegated authority. The order was afterwards, on the application of the debtor, rescinded by the judge himself. The Chief Judge was of opinion that section 71 of the Bankruptcy Act, 1869, which empowers every court having jurisdiction in bankruptcy to review, rescind, or vary any order made by it, did not authorize the judge to rescind an order made by the registrar as judge. This, he said, would be in effect to allow an appeal from the registrar as judge to the judge, whereas section 71 provides that appeals from orders made by a county court are to be brought to the Chief Judge.

On THURSDAY, March 23, in a case of Ex parte Page, the Court of Appeal acted upon the wholesome principle which was laid down in Ex parte Cowen (15 W. R. 859, L. R. 2 Ch. 563), viz., that, where the majority of creditors are seeking to use their statutory power to compel the minority to accept a composition in satisfaction of their debt, they must be acting bond fide as a matter of bargain with the debtor in the interest of the creditors, and not from mere motives of kindness to the debtor, If the facts are such as necessarily to lead to the inference that the majority have been actuated by the latter class of motives, the resolutions, though passed by the proper statutory majority, cannot bind the minority, and ought not to be registered. We notice the case because it is, as we believe, the first case in the Court of Appeal in which the registration of resolutions duly passed has been refused simply on this ground since the passing of the Act of 1869, and also tous ground since the passing of the Act of 1869, and also because the decision appears to us to some extent to conflict with that of the Chief Judge in Ex parte Elworthy (23 W. R. 790, L. R. 20 Eq. 742). Ex parte Cobb (21 W. R. 777, L. R. 8 Ch. 727), was a case of actual fraud, a creditor having received a bribe to vote in the interest of the debtor. In Ex parte Page the debtor's statement showed that his debts amounted to £1,257, and that his assets were worth £371. The majority of the creditors resolved to accept a composition majority of the creditors resolved to accept a composition of 1s. in the pound, payable in twelve months, no security being given for its payment. The Court of Appeal (James and Mellish, L.J., and Baggallay, J.A.) agreed with the registrar in thinking that under the circumstances the composition was a mere sham, and could not bind a dissentient creditor. The registration of the resolutions was therefore refused.

Societies.

LAW STUDENTS' DEBATING SOCIETY.

The question before the meeting of this society held at the Law Institution last Tuesday evening (Mr. A. M. Ellis, president) was "A railway company, upon the purch land, covenant not to build upon it above a certain height.

The covenant comes to interfere with an extension of the works of the company under the powers of their Act which would be for the publicadvantage. Can the landowner obtain an injunction against the breach of the covenant?" Mr. Radford was appointed to open the question in the affirma-tive, and Mr. C. Russell James replied. In the debate that ensued six members supported the affirmative and seven argued for the regative. The chairman having summed up, the question was decided in the affirmative by a majority of one. Thirty members were present.

UNITED LAW STUDENTS' SOCIETY.

A meeting of this society was held on Wednesday last Francis T. Bircham, Esq., in the chair, the subject for debate being:—"That the principle of Mr. Norwood's Bill, which would enable barristers to recover their fees and render them liable for negligence, is worthy of support." A considerable number of gentlemen took part in the debate, the majority of whom were in favour of the motion, chairman declined making a speech, as he considered the subject sufficiently exhausted, and, on putting the motion to the vote, it was carried by a majority of ten.

LAW UNION FIRE AND LIFE INSURANCE COMPANY.

The annual meeting was held on Thursday last at the offices, 126, Chancery-lone, W.C., James Cuddon, Esq., the

chairman, presiding.

Mr. F. McGedy (actuary and secretary) read the notice convening the meeting, and the minutes of the preceding

annual meeting.

The directors' report was as follows:—

"In the fire department, during the twelve months ending the 30th of November last, 5,497 proposals were made for insuring £5,340,348; and 5,168 policies and guarantees insuring £4,974,307, yielding new premiums to the amount of £7,541 10s. 9d., were completed, being an increase of £34,391 in sums insured, and a decrease of £114 12s. in premiums, as compared with the new business of last year.

"In the life department, during the same period, 358 proposals were made for insuring £349,375, and 285 policies were completed, insuring £266,730, and yielding new premiums to the amount of £9,150 16s. 2d. of which £1,333 2s. were single premiums, showing an increase of £59,270 in sums assured, and £1,028 9s. 2d. in premiums over the new

business of last year.
"Ten annuities were granted, the purchase-money for which amounted to £2,431 1s. 11d.

"The total number of life policies in force on the 30th of November last (exclusive of annuity policies) was 2,906, insuring the sum of £2,104,754.

"The gross income of the company (exclusive of the sums received for annuities), for the year ending the 30th of November last, amounted to £118,455 5s. 6d., which, added to the sum received for granting annuities, makes a total receipt of £120,886 7s. 5d.

"The average rate of interest obtained on the invested assets of the company, during the past year, was £4 10s. 11d.

"The profit for the year in the fire department is £11,569 11s. 4d., four-fifths of which, namely, £9,255 13s, have been carried to the credit of the profit and loss ac-

count; and the remaining one-fifth, namely, £2,313 18s. 4d., has been added to the fire insurance fund, which amounts to £17,085 14s. 11d. "On reference to the profit and loss account, it will be

seen that the belance at credit thereof on the 30th of November last was £22,188 11s. 7d. Out of that sum the directors recommend the payment of a dividend of fifteen per cent. for the current financial year, which will amount to £9,000."

The CHAIRMAN said-Gentlemen, there can, I imagine, be

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but one opinion respecting the accounts now before you-namely, that the result is most satisfactory. We have begun the current quiquennium with an aggregate amount of new premiums, in both departments, exceeding by about \$1,500 the yearly average of the last quinquennium. The daims also in the past year have fortunately been much less Y. eld at
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firmate that than the ordinary expectation. We cannot, however, reasonably hope for perpetual sunshine; hence we deem it prudent to make a provision for some rainy day. You are randent to make a provision for some rainy day. You are far as possible, the dividend payable during each quinquennium, by retaining in very prosperous years something to make up for the falling off of less prosperous years. That policy we propose to continue, deeming an increase of dividend beyond \$15 per cent. inexpedient until there is a moral certainty of such increase being permanently maintained. The directors are convinced that the true interests of the shareholders would thus be best consulted. I am executed that the satisfaction sping from a present marchly Seven mmed jority persuaded that the satisfaction arising from a present merely temporary advance would be more than counterbalanced imporary advance would be more than counterbalanced by the disappointment which would follow on a subsequent reduction. A very sound, safe, and comfortable state of things now exists. We have money in hand, on the profit and loss account, which, with the interest of the shareholders' capital, will suffice to provide a dividend of \$15 per cent. for three years, including this current year (with a margin of several thousands to space), thus leaving the profits, whatever they may be, of such three years untouched, and therefore available for future arrangements. last ebate vhich ender con., the This plan ought surely to give confidence to all persons interested in the company. During the past year we have established forty-three new agencies, from which good results are hoped for. We continue to exercise a strict on to results are hoped for. We continue to exercise a strict economy in the management of the company, and look well to the safety of the investments. Permit me to impress upon you the necessity for continued efforts to promote the business of the company. The competition for insurance business is, as you are aware, daily increasing. Although the aggregate amount of new premiums in both departments is about £16,000 a year, it should not be forgotten that there must of necessity yearly arise many lapses, so that increase beyond lapses is the true test of the actual progress made in any year. I do not think I can usefully occupy your time by making any further observations. If any gentlemen should have any question to put to me before I propose the adoption of the report I shall be glad to give every information in my power. The CE

shall be glad to give every information in my power. The chairman then moved the adoption of the report and

secounts.

Mr. C. Pemberron (deputy-chairman) seconded the metion, which was carried unanimously without discussion.

Mr. George Hyde—I beg to propose "That the recommendation of the directors in their report now read, as to the psyment of a dividend and bonus, be adopted, and that a dividend and bonus together, after the rate of fifteen percent. per annum, free of income-tax, be paid to the share-holders on tre paid-up capital for the financial year ending the 30th of November, 1876." I have very much pleasure is maying this resolution.

in moving this resolution.

Mr. R. Ward seconded the motion, which was at once agreed to.

Mr. E. J. MILLIKEN proposed, and Mr. R. WARD seconded, the re-election of the retiring directors.

The names were put separately to the meeting, and in each case the re-election was carried with unanimity.

Mr. R. W. ROBERTS moved that Mr. Theodore Waterhouse be re-elected the shareholders' auditor for the ensu-

Mr. Hypz seconded the motion, and it was carried unanimously.

The CHAIRMAN-I beg to propose the re-election of Mr. Darley as the directors' auditor for the ensuing year.

Mr. F. R. WARD seconded the resolution, and it was also

animously agreed to.

Mr. ROBERTS proposed that the sum of fifty guineas be paid to each of the auditors for their services during the at year. He thought this sum was not at all excessive for the duties the auditors had to perform.

The motion was seconded by Mr. MILLIKEN, and agreed

The CHAIRMAN—I beg to propose a vote of thanks to the secretary, the solicitor, and the whole staff of the office. I amsure that the prosperity of the company is very greatly

enhanced by the assiduity, care, and attention which every one in this office pays to the affairs of the company.

Mr. PEMBERTON—I have very great pleasure in seconding that motion, as I can bear testimony to all that the chairman has said.

The resolution was cordially assented to.

Mr. McGedy-Mr. Chairman and gentlemen, on my own
behalf and on behalf of the staff I thank you very sincerely
for the vote you have been good enough to pass. The past
year, as the chairman has told you, has been a very prosperous one, and the kind recognition you have given of our services will stimulate us to renewed exertions in the ensuing year. But, if, unhappily, this year should not prove so prosperous as the last, I hope you will not consider it due to any want of effort on our part.

Mr. George Burgess (the solicitor) also acknowledged

the compliment.

Mr. Pemberron—Gentlemen, before we part I will ask you to join me in a vote of thanks to our excellent chair-man. To his great knowledge of insurance business, together with his constant attention to this office, the success of the company may in a great measure be attributed. He is assisted no doubt by a most able and zealous stad, but I feel sure that without him our dividends would not be what they are now.

Mr. ROBERTS-I have much pleasure in seconding that motion. I am sure we are greatly indebted to the chairman for all his exertions on behalf of this office. He has contributed in no small degree to its present success, and I hope he may long continue to give us the benefit of his advice and assistance. The resolution having been carried, The CHAIRMAN said—I am exceedingly obliged to you

The CHAIRMAN said—I am exceedingly obliged to you for your kind vote of thanks, but I have been spoken of too highly. ("No.") I have simply contributed towards the prosperity of the office, and in a very much less degree than many of you may imagine. I thank you very much for your kind vote of thanks, and beg to assure you that it will be my constant endeavour to do all I can to promote the preserving of the converse. the prosperity of the company.
The meeting then separated.

Appointments, Gtc.

Mr. BENJAMIN ADAM, solicitor, of Oakham, has been appointed by the High Sheriff of Rutlandshire (Mr. Edward Frewen) to be Under-Sheriff of that County for the present year. Mr. Adam was admitted a solicitor in 1834, and is clerk of the peace for Rutlandshire, county treasurer, and clerk to the magistrates for the county.

Mr. CHARLES FRANCIS EGERTON ALLEN, barrister, has been appointed Lecturer in English Law at the Bengal Presidency College. Mr. Allen was educated at St. John's College, Cambridge, where he graduated as a senior optime in 1870. He was called to the bar at the Inner Temple in Trinity Term, 1871, and was formerly on the Northern Circuit. He has been for some time in practice at Calcutta. at Calcutta.

Mr. Grinham Keen, solicitor, of 24, Knight Rider-street, Doctors'-commons, E.C., has been appointed by the High Court of Judicature at Fort William, Bengal, a Commissioner to take Affidavits in all Suits, Matters, or Pro-eedings pending or about to be instituted in the said High Court of Judicature; also to take the Acknow-ledgments of Married Women to any Deeds in respect of Property in India. Mr. Keen has also been appointed by the High Court of Judicature at Madras a Commissioner for the like purposes.

Mr. FREDERICK KENT, of 8, Red Lion-court, Cannon-street, has been unanimously elected Solicitor to the Muni-cipal Bank.

Mr. EDMUND PALMER NORTON, solicitor, of Bungay, has been elected Clerk to the Bungay School Board, in the place of Mr. William Thomas Hartcup, resigned. Mr. Norton was admitted a solicitor in 1857.

Mr. Odden Frederick Read, solicitor, of Thetford, has been elected Coroner for the Borough of Thetford, in the place of his late father, Mr. James Read, of Mildenhall. Mr. Read was admitted a solicitor in 1870, and had pre-

viously been his father's deputy. He is also clerk to the borough magistrates and the Commissioners of Land and Income Tax, and to the Thetford Burial Board and School

Mr. Sinclair Traill, solicitor, of Blandford, has been elected Clerk to the Blandford Local Board of Health, in the place of Mr. William Cole Fincham, resigned. Mr. Traill was admitted a solicitor in 1859, and is in partnership with Mr. Francis Tregonwell Johns, who is registrar of the county court and Under-Sheriff of Dorsetshire.

Mr. EDWARD W. WOODS, solicitor, of 3, Academy-street, Warrington, has been appointed a Perpetual Commissioner for taking the Acknowledgments of Married Women for the Counties of Lancashire and Cheshire.

General Correspondence.

COUNTY COURT COSTS.

[To the Editor of the Solicitors' Journal.]

Sir,—In the construction put by some registrars on the scale of costs to be paid to solicitors in actions under £20" at the foot of the newly-issued consolidated orders, solicitors

are being hardly used.

Allow me to take, for illustration, the second division of this scale, which applies to "actions where the amount recovered exceeds £5 and does not exceed £10." I contend that the words " For a default summons, instead of item 2" ought to be read "in addition to," and that I may charge thus :-

s. d. (1) Letter before action .
(4) Preparing affidavit, &c. . 0 3 4 . 0 6 0 (2) Instructions for and preparing par-

. 0 6 8 ticulars and entering plaint . for all this work has to be done. But the registrars I refer to, in default cases read the words "instead of" literally, and only allow the 3s. 4d. and the 6s., by which it comes about that I am allowed less than if I had issued an ordinary summons, when I should have been allowed 3s. 4d. and 6s. 8d. In fact, for the extra work of "preparing affidavit, &c.," instead of being paid, I am fined 8d.!

&c.," instead of being paid, I am fined Sq.:

Nothing on the above as yet having appeared in your
columns it will be an assistance to solicitors if some of your readers will publish some experience of the practice in the

metropolitan and other county courts.

Again, what does the "note" at the foot of this scale mean?

May we charge "in the summons" the item "attending or acting in court"? If so, my experience has been unfortunate in this matter also, the registrers not unnaturally thinking a case may be admitted or otherwise settled so as not to go into court at all, and so refusing to add that A SOLICITOR. item to the costs in the summons.

March 18. [Upon both points one of the most experienced of the metropolitan registrars holds with the country registrars referred to by our correspondent .- ED. S. J.]

RULES OF THE SUPREME COURT, FEBRUARY, 1876. [To the Editor of the Solicitors' Journal.]

Sir,-I have been in the habit of entering the subsequent rules in their places amongst the rules in the schedule to the Act of 1875, as indicated in the mergin of the later rules. I find that now there are two rules "4a" under ord. 61—one made in December, and the other last month. And r. 10 of the February rules is margined as "ord. 61, r. 10," whereas there is neither a r. 8 nor r. 9 to that order.

Would it not perhaps be more convenient for all parties concerned if a little more care were taken in the presaration of the rules in future?

F. P. H. tion of the rules in future?

It is said that the Earl of Radnor is about to resign the chairmanship of the Wiltshire Quarter Sessions.

Mr. Patrick M. Leonard, judge of county courts for circuit No. 51, has accepted the post of president of the Southampton Law Debating Society.

Courts.

THE RAILWAY COMMISSION.*

Oct. 25, 26; Nov. 1, 2, 3, 24; Jan. 8 .- The London and North-Western Railway v. The Guardians of the Poor of the Wigan Union.

Poor rate—Railway—Stations—Sidings—Trade profits—Repairs of stock—Owners' wagons.

On appeal against the amount at which a railway and its

On appeal against the amount at which a railway and its stations were assessed to the poor rate: Held, (1) as to the stations, that in ascertaining how much of the adjacent land occupied by the railway company formed part of the stations, and an element of their rateable value as distinguished from the line itself, all sidings, for whatever purpose used, should be included, and only the average quantity of the land required for the main tracks, and only the permanent way necessary to such tracks at any point in their length, should be excluded:

(2) The railway company made and repaired their own rellies.

(2) The railway company made and repaired their own rolling stock, and claimed to deduct trade profits on such repairs. Held, that they were not entitled to any profits in respect

(3) The railway company in conducting a portion of their traffic used the wagon stock of private owners and of other railway companies. They carried to the account of their gross recompanies. They carried to the account of their gross re-ceipts the amount earned by means of such wagons, but the value of the wagons did not appear in the tenants' capital of rolling stock, and, therefore, no profits thereon were allowed as a deduction under that head. The company claimed, however, under a separate head a deduction of ten per cent-upon the value of these wagons upon the ground that it re-presented the amount of trade done in them by the company-upon which the profits should be deducted. Held, that the profits should be deducted, but, as it appeared that the numberupon when the profits should be deducted. I read, that the profits should be deducted, but, as it appeared that the number of train miles run by owners' wagons was much less than the number run by those of other companies, five per cent. would be allowed upon the former, and ten per cent. upon the

latter:

(4) The value of fixed machinery permanently attached to the freshold is landlord's property and rateable, and should not be deducted as part of tenants' plant or capital:

(5) Seventeen per cent. upon tenants' capital allowed (under the circumstances) for profit, interest, insurance, and deterioration, ten per cent. upon the capital invested in stores, five per cent. upon floating capital (in this case fixed at £300,000), and £50 per lineal mile allowed to be deducted for the landlord's expenses in maintaining the premises in a state to command the same rent:

This was a reference under section 9 of the Regulation of Railways Act, 1873 (36 & 37 Vict. c. 48), which enables the Railway Commissioners to decide any difference to which a railway company is a party on application of the parties to the difference. The matter referred was an appeal against a poor rate made upon the London and North-Western Kailway. The appellants were the railway company, and the appeal was against the valuation list of the assessment committee of the Wigan Union in Lancashire.

It was agreed between the parties that the property of the railway company in the whole of the townships in the railway company in the whole of the townships in the should be deemed, for the purpose of the case, to constitute one tenement, and be treated as if situated within one parish; the parties having agreed to apportion such net annual value as should be found by the court for such tenement among the respective townships and parishes, deducting in each township or parish the amount of the local rates according to the amount in the record. of the local rates according to the amount in the pound. The value of the rolling stock and plant, and the fixed machinery, and the number of train miles run in the union. in 1874, and the gross receipts, and the greater part of the

expenses in that year were also agreed upon.

Hardinge Gifard, Q.C., Staveley Hill, Q.C., and R. E.

Webster, appeared for the appellants.

Sir J. Holker, S.G., Edwards, Q.C., and Leresche, for the

respondents.

Gifard, Q.C., for the appellants.—The parties have simplified the problem to be solved by agreeing to treat a variety of lines of railway and townships as if they were one under-taking running through one township. The substance of An increase in the actual receipts, which appeared to have induced the overseers in various parts of the country to

[·] Reported by W. H. MACNAMARA, Esq., Barrister-at-Law-

1876.

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increase the assessment, was no proper guarantee that the assessment ought to be increased. The working expenses had increased in a far greater proportion than the actual receipts. The railway company should be allowed trade profits in respect of the making and repairing of their own stock. They carried on the business of manufacturers and repairers of railway stock, and were therefore entitled to treat it as if it were the business in respect of which they were before the court, and to take the ordinary deductions in respect of trade profits. They claimed a deduction for proportion of wagon stock of private owners, and ten per cent. profit thereon. It was admitted that such stock was not found by private owners the company would have to provide additional wagon stock of equal value. They claimed twenty per cent. upon tenants' capital for profits, and five per cent. upon floating capital. Those sums were allowed by the court in the Manchester, Sheffled, and Lincolushire Railway Company v. Caistor Union, 19 SOLICITORS' JOURNAL 180. With reference to the stations were disputed. In addition to the main line there was a loop or alternative line. The assessment committee said it was siding accommodation, and rateable as such. It was simply used as an alternative line to prevent the main line being blocked.

blocked.

Sir J. Holker, S.G., for the respondents.—As the law stands the way to deal with the question of rating nilways was to ascertain what sum a person would give for the concern supposing he was to become a tenant of it from year. He was not to become a permanent tenant of it. No doubt it was worth the while of the railway company to expend out of revenue a considerable amount of money for the purpose, not only of keeping the permanent way in good condition, but of adopting new improvements and contrivances for the purpose, in fact, of making the line permanently better than it was before. The North-Western Company had laid down a great number of steel rails in place of iron ones upon chairs of amber of steel rails in place of iron ones upon chairs of much greater size and heavier weight than the old chairs, and had expended a large sum in placing the block system of telegraphs upon their railway. Those permanent imof telegraphs upon their railway. Those permanent improvements had been paid for out of revenue, and the company claimed to deduct them under working expenses. It was not an expenditure that a tenant from year to year, whose tenancy might expire by proper notice at the end of any year would have incurred. It was unfair to base the working expenses upon the expenditure of 1874. They were exceptionally high in that year, owing to the dearness of coal and iron; it would have been fairer to have taken several years in order to strike an average. The allowance of ten percent, for the profit on the repair of carriages should not be allowed. It assumed that the hypothetical tenant had no appliances for repairing stock. Why should not the hypothetical tenant be a railway company himself?
The claim for proportion of wagon stock of private
owners was an item which could not be justified. A tenant had to pay nothing, either for providing these wagons, or dealing with them in any way whatever, and if he had to do anything he was remunerated by the rate he got. If that item was allowed he would get the amount twice over. The coal carried in those very wagons was part of the gross receipts, by ascertaining which he got the total value of his stock, and upon that total value he claimed namber for asset that the stations were to be valued and assessed separately from the line of railway; but the question of how much land ought to be valued as stations had never been the subject of judicial decision. Not only the structure of the station itself must be considered as station, but the platform and the sidings and turn-tables, which were used for the accommodation of thetraffic. The railway, for the purposes of its traffic, required a certain space of ground on which to put sidings, and it put sidings on that piece of ground at a given expenditure. That property covered with sidings was in the parish.

Evidence of surveyors and others was given on both sides.

The Count, having taken time to consider, delivered the following judgment:—

This is an application by the London and North-Western Railway Company against the sums at which they have been

assessed in the valuation lists of the Wigan Union. They are the occupiers of eleven stations and thirty-two-miles of railway in the union, and the matter referred for our decision is to find the entire rateable value of this property, inclusive of rates, the railway company and the union being agreed upon the manner in which the whole value when found shall be apportioned amongst the several

parishes of which the union consists.

To find the annual value of the stations—which are the part of the property we will take first-it is necessary to determine, not only the mode in which the land in occupation, and the offices, sheds, platforms, sidings, and other appendages of a station, shall be valued, but also carefully to exclude the lines of railway in a station which are separately assessed. In the case before us the mode of rating has been to take a per-centage upon the present value of the stations, and the evidence did not show that land or structures had been over-valued. As to the other matter of what a station includes, the parties differ upon the point whether all the sidings or only some of them are part of the station and elements of its rateable value. The view of the respondents is, that the number of lines outside a station should regulate the number inside that could be excluded in rating the station, while the railway company, the appellants, contend for the exclusion, in addition, of all lines not in ordinary use either as standing room for wagons and carriages, or as sidings for loading and unload-ing goods, on the ground that, if there are more lines in a station than are appropriated to such purposes, they are lines laid down to facilitate the passage of traffic, and existing under the same conditions as the main tracks on which the through traffic runs, and they say that such lines and the space they occupy are taken into account in the separate rating of the railway, and that to rate them as also belonging to a station would be to rate them twice. In this, however, we do not agree, because the use and maintenance of stations and sidings being indispensable to a railway carrier's business, they become a cost of carriage, for which a deduction is allowed off the receipts from traffic, just as deductions are allowed to meet any other expenses of transit. And this remark shows that the question as to sidings is of importance to the parishes through which a railway passes as between one another, but is unimportant to the company occupying such railway. Every deduction from the gross receipts in a parish goes to diminish the rateable value of the parochial portion of railway, and a parish, therefore, is interested in the amount deducted by way of a contribution to the total station assessment, particularly if it is a parish in which no station happens to be situated. The railway company will not be rated beyond to be situated. The railway company will not be rated beyond the rateable value of the whole property, stations and line, taken together, but from the point of view of the parish it is requisite to see that a station does not include more than properly belongs to it, because the gain of one parish is necessarily the loss of another. It is true that one of the agreed points in this case is that the deduction for stations shall be 5\frac{1}{2} per centupon the gross receipts, but that would be a sufficient percentage, in our opinion, however the question as to sidings might be decided. Now that question does not turn, as the railway company argued it did, on the use that is made of the sidings. No siding or any other part of a station contributes otherwise than indirectly to the earnings of a railway, the gross earnings including receipts of every kind, and a siding which is used to give free passage to through traffic aids the receipts as effectually as one that is used for warehousing or for loading and unloading. The point to be kept in view is that a parish is entitled to benefit by the value of all the land occupied by the railway company, and if land is taken in parish A. wide enough for the up and down traffic in its ordinary working, and in parish B. of a width sufficient to give the same accommodation and other accommodation besides, parish B. will be unequally rated relatively to parish A. if the additional width counts for nothing in the valuation for poor state. The parish will get nothing extra from tolls because these are per mile and the mileage is the same whether there are relief or alternative lines in a parish or not, and we are of opinion, therefore, that, in assessing a station in the Wigan Union, only the average quantity of land required for the main tracks, and only the permanent way necessary to such tracks at any point in their length should be excluded.

The remainder of the questions in dispute relate to the rateable value of the line itself. The gross receipts and the number of train miles due to the union are agreed figures based upon the returns for 1874, and the railway company

claim that the working expenses shall be made out upon the same basis. To this the union reply that the working expenses of 1874 were exceptionally high owing to the dearness of coal and iron, and that it will be more fair to take the average working expenses in the four years 1871 to 1874. Now, the ssessment is for the year 1874, and the valuation was made in the previous year. Owing to the appeal to the quarter sessions, the actual figures of 1874 now exist as data by which the estimate can be corrected, and from the stand-point of 1873 would appear to be safe figures for that purpose. It is, however, left to us to say, upon consideration of all the information we have received, what a yearly tenant, taking this part of the company's railway from the end of 1873, would reasonably have estimated his expenses at, and having examined the accounts for last year and checked them by the accounts to the present time, which show no diminution in the rate per cent. Of the expenses as a whole, notwithstanding the decreased charges for coal and iron, we do not see that he could reasonably have anticipated that his working expenses would be less than they were for 1874, and we decide this question in favour of the appellants.

Taking, then, the figures of 1874, it is agreed that the expenses under the heads of locomotive power, and carriage and wagon repairs, to be allocated to the union, amounted together to £38,240, of which amount £15,135 was the cost price of wages and materials for repairs to engines and 40 carriages and wagons, and the railway company claim that to this latter sum should be added ten per cent. for trade profits on repairs. It appears to us that so far as the £38,240 is for such repairs as a tenant from year to year would make, ordinary repairs to stock in constant use, he is, in regard to the items of wages and materials included therein, in the same position that he is in as regards wages to the engine drivers, guards, and others concerned with the movement of stock, and that a deduction for profit on the expenses of the first kind could not be allowed any more than it could be for profits on the other kind of expenses, and that if, as alleged by the respondents, any part of the £38,240 is for repairs or maintenance, such as only an occupier like a railway company, tenant and landlord at one and the same time, would undertake, a point to which we will allude later, a claim to profit in respect of any such part would be still less allowable.

To arrive at the rent of a portion of railway through the medium of deductions from gross receipts, we have to deduct, not only the expenses incurred in earning them, but also the tenant's profit on his stock and capital. The value of the rolling stock in this case is another of the agreed figures, and amounts for the Wigan Union to £186,639. The rolling stock has been valued at its cost price, less only a depreciation of 12½ per cent. all round. The £186.639 is it appears inclusive of fixed machinery, which, however, so far as it is permanently attached to the freehold, is rateable property, and not tenant's plant, and the amount therefore must to th be reduced. If the value of machinery so attached is for the Wigan Union as much as £6,972 that will be the deduction if less the proportion whatever it may be. The sum thus corrected being the amount of tenant's capital, exclusive of stores and floating capital, the next question is what per-centage shall be allowed him upon it for profit, the railway com-pany claiming twenty per cent, and the respondents contend-ing that ten per cent. will be quite sufficient, interest, profit, and deterioration included. Of the twenty per cent in the and deterioration included. Of the twenty per cent, in the company's claim, one-fourth is for deterioration, risk, and insurance, to cover any contingent less of capital from those causes, and against this we think the union are entitled to a partial set-off in the circumstance that the expenses for locomotive power, and for carriage and wagon repairs paid out of revenue provide for additions and improvements to rolling stock, the gain from which will compensate the tenant for any loss from deterioration. We infer this from the fact that while the total charge to capital for working stock to December, 1874, is £6,929,862, the agreed value in 1874 exceeds nine millions. Another matter to be considered in fixing the per-centage has reference to the value put upon the rolling That value is a high one compared with the amount at which the stock stands in the capital account, and high also in relation to the earnings of that stock in the Wigan Union, the coal receipts in private wagons forming a considerable part of the gross earnings. While, therefore, we shall allow the company fifteen per cent, for interest and profit, we think the further five per cent. claimed by the company should be reduced to two per cent., making seventeen per cent., the total allowance.

The railway company use the wagon stock of private

owners, and the carriages and wagons of other railway companies in the conducting of some of their traffic, and as the rates and charges paid for the conveyance of that portion of raffic form part of the gross receipts credited to the union, they demand a deduction for profits of trade thereon, and estimate that ten per cent. upon the value of the stock woil be a proper measure of the profits, as in the case of rolling stock of their own. But there is this difference, as its seems to us, between the two cases, that as regards, at any rate, the wagons of private owners the number of full train miles they run is much less in proportion than the number run by the company's own rolling stock, and we think five per cent. upon value as regards these wagons will give a sufficient sum for profits. We have not been able to make any similar comparison of work done in reference to the stock of other railway companies, and we shall therefore allow the ten per cent.

We also allow ten per cent. upon the capital locked up in stores, though perhaps a less per-centage would be enough if, as is probable, the stores as here valued included some which an occupying tenant who was not landlord as well would not require.

As regards a floating capital, we think, notwithstanding the contention to the contrary of the respondents, that it is necessary that a company should have in hand a working balance over and above traffic receipts, and that interest at five per cent. upon it is a fair deduction. The company estimate the floating capital requisite for their whole under-taking at considerably more than a million. They make their calculation by taking the accounts they have outstanding at the end of each half-year, less accounts they owe also their cash at bankers' or at interest less special funds and less also money paid up on capital account but not yet expended, and, lastly, the interest and guaranteed dividends payable after each half-year, and these sums added together exceed a million, and show, they say, as well the amount of floating capital needed as the transactions in which it would be engaged. But if we look at rent as the return to the landlord on his outlay in creating or improving the hereditament to be rated, the amount a tenant would be prepared to give would be fixed quite independently of the manner in which share or debenture holders might divide it, and no expenses in distributing rent ought to have any place either as landlord's or tenant's deductions in finding rateable value. Still, without this, the company's account shows a large sum always outstanding—being the balance between what they owe and what is owing to them. But the truth is, the working capital of a tenant does not depend upon the state of a revenue account of assets and liabilities, but on the comparative amount of cash receipts and cash payments. Passenger receipts as a rule are cash receipts, and twenty per cent. of the charges for the carriage of goods is probably about the proportion paid on delivery, traders getting a credit of two or three months for the remainder. Now these ready-money payments would about meet the fifty-five per cent. of receipts absorbed by working expenses, or so much of the fifty-five per cent. as the com pany pay ready money for. On the other hand we must bearin mind that a railway business is not all concentrated in one place, and that the numerous places at which it is carried on require each a small reserve, also that the rent must in a case of guaranteed interests be paid as soon as it is due, and that the tenant of so great an undertaking ought to be prepared for sudden calls upon him to expend freely at once. We may assume that he would take the most economical course to meet such calls, which would be to borrow on the occasions of their happening, and, allowing for interest being charged continuously, we think it will be reasonable to fix the amount of the floating capital at £300,000.

Lastly, a deduction has to be made in respect of the landlord's expenses in maintaining his premises in a state to continue to command the same rent. The amount the railway company ask for to maintain their way and works and stations is £100 per lineal mile, and the answer of the union to this claim is that the sums already charged in the working expenses under the head of repairs to way and works are the expenses, not only of tenant's repairs, but of landlord's maintenance as well. We have no doubt that this is the case to a considerable extent, particularly as regards the line, the renewal of rails and sleepers being a yearly outgoing with which the revenue account is charged. We shall not, therefore, allow the whole of the company's claim, but we think one-half of it may be allowed.

Afterwards (on January 8, 1876), an application was made to the court, on behalf of the company, for leave to appeal, upon the ground that all sidings should not be included in the stations, or, if they should be, the company should be allowed to deduct a larger per-centage upon stations than 5½ per cent. But leave was refused, not only because it was a constion of fact as to what was attain or not but also here. y com-as the tion of union, m, and would rolling seems te, the miles in by r cent, it sum question of fact as to what was station or not, but also bee the appellants had by their admissions in the case precluded themselves from raising the objection.

Solicitor for the appellants, R. E. Roberts.
Solicitors for the respondents, Sharps, Parkers, Pritchard,

COUNTY COURTS. WAKEFIELD.

(Before Mr. Serjeant TINDAL ATKINSON, Judge.) Jan. 18 .- Jackson & Others v. Roberts. Custom of London Corn Exchange.

His Honour, in giving judgment, said:—This is an action arising out of a claim for three days interest upon the sum of £1,098 19s., namely, 9s. The amount is comparatively unimportant in itself, but the decision of the court is sought by important in itself, but the decision of the court is sought by the parties as a test whether, under the facts proved at the trial, the plaintiffs in a contract made in the grain market are estitled to recover the interest claimed. The facts in question are that on the 5th of July, 1875, a contract by bought and sold notes was made on the London Corn Exchange, by which the plaintiffs sold to the defendants a cargo of wheat consisting of 500 quarters, to be delivered at Goole, at 45s. a quarter, "net cash on receipt of bill of lading." The wheat was shipped at Maldon on the 18th of September. The invoice and the bill of lading were sent to the defendant by post on the 30th of September, but did not reach him until after business hours on the 1st of October. Not receiving a remitbusiness hours on the 1st of October. Not receiving a remit-tance, according to the terms of the contract. namely, "cash on receipt of the bill of lading," the plaintiffs telegraphed to on receipt of the bill of lading," the plaintiffs telegraphed to the defendant pressing the amount to be forwarded at once, and apprising him that interest would be charged for the time elapsed since the payment became due. Upon this the defendant, on the 5th of Cotober, remitted the principal sum, £1,098 19s., but refused to pay the interest on that amount for the three days claimed by the plaintiffs. Upon this state of facts I am called upon to say whether the plaintiffs are entitled to recover. The action is brought in this case simply for interest, and, in order to enable the plaintiffs to recover, they must prove either an enable the plaintiffs to recover, they must prove either an express contract to pay interest or a promise to be implied from the usage of the trade, or other circumstances from which such a promise can be implied. The statute 3 & 4 Will. 4, c. 42, s. 28, which allows interest on all debts or sums certain, payable at a certain time, or otherwise, and gives the jury at the trial of any issue or inquisition of damages the power to allow interest, has no application to the present case, that statute being limited to cases in which the debts, or sums, are payable by virtue of a written instrument at a certain time, or where a demand of interest on a debt has been made in writing: **Rartley v. Williams**, 4 Q. B. 219. At common law, when the v. Wittsems, 4 Q. B. 219. At common law, when the contract is silent as to interest, it is presumed not to have been at the time of contracting within the contemplation of the parties, and hence could not be claimed: Firth v. Leroux, 2 T. R. 57; De Haviland v. Bewerbank, 1 Joh. 653. There being no express promise to pay interest in this case, the plaintiffs, in order to recover, must prove an implied contract arising from the usage and dealings at this particular place where the usage and dealings at this particular place where the dealing took place. It was contended for the defendant at dealing took place. It was contended for the defendant at the trial that, inasmuch as there was an express contract in this case, evidence could not be received to ingraft any terms into it or to explain its terms, but I was of opinion then, as now, that the objection is ill-founded. The law has long been settled that in commercial transactions extrinsic evidence of custom and usage is admissible to annex incidents to written contracts in matters with respect to which they are silent. The same rule has also been applied to contracts in other transactions of life, in which known usages have been established and prevailed; and this has been done upon the principle of presumption that in such transactions the parties did not mean to express in writing the whole of

the contract by which they are intended to be bound, but to contract with reference to those known usages: Hutton v. Warren, 1 M. & W. 474; and, therefore, a person who deals in a particular contract must be taken to deal according to the custom of that market: Bayliffe v. Butterworth, 1 Er. 425. In the present case I am of opinion that the plaintiffs have succeeded in proving, as a fact, that in contracts of the kind in this action, made on the London Corn Exchange, there is a well-known and recognized rule by which interest becomes due from the purchaser in sales upon his default in not paying the price of the thing sold upon its delivery, or upon the receipt of a bill of lading. There will, therefore, in this case be a verdict for the plaintiffs."

E. Tindal Atkinson, for plaintiff. Valentine Stapleton, for defendant.

Legal Rews.

In the Court of Arches, on Saturday last, Mr. Montague Cookson, Q.C., applied on the part of Mr. Sidney Gedge to appear as proctor in an ecclesiastical case.—Dr. Deane, Q.C., opposed on the part of the proctors.—Lord Penzance, after a lengthened discussion, decided that the application must be refused. must be refused.

Mr. Alderman Nottage has written to the Times, with reference to the statement that Sir Alexander Cockburn is the first Chief Justice who has ever been presented with the freedom of the City of London, pointing out that Sir Chaftles Pratt (afterwards the first Earl Canden and Lord Chanceller) received the care compliant on the 21st of the control of Chancellor) received the same compliment on the 21st of February, 1764, while holding the office of Chief Justice of the Court of Common Pleas. The occasion of the presenta-tion was the wide popularity of the Chief Justice in consequence of his judgment discharging John Wilkes from custody, on the ground of parliamentary privilege, and his decision as to the illegality of general warrants. The corporation at the same time requested the Chief Justice to sit to Sir Joshua Reynolds for his portrait, which now hange in the Upper Court at Guildhall.

The committee appointed by the Admiralty, the Board of Trade, and the Trinity House to consider the regulations for preventing collisions at sea have unanimously agreed to recommend certain amended draft regulations which they have reported in lieu of those now in force. The consent of other nations will, of course, be necessary. These amendments do not involve any serious alteration of the existing rules. The committee consider it of great importance that these rules which are now well understood should continue unaltered in substance; but there are some points in which they require elucidation, and there are other points on which their experience and the suggestions referred to them have shown that additions are necessary, and it is for these that they have endeavoured to provide. The principal amendments are the following: necessary, and it is for these that they have endeavoured to provide. The principal amendments are the following:
—Article 3, par. (a), provision is made for placing the white light of steamers, not only at the masthead, but at any proper place before the mast. This is rendered necessary by legal opinions as to the meaning of the present regulations. Article 5, which provides signals for ships laying telegraph cables, or otherwise not under command. Article 9, which removes adoubt as to the lights to be carried by pilot vessels. Article 10, which provides signal lights for drift net fishers and trawlers, and puts an end to the conflict between the existing regulations and those annexed to the Sea Fisheries Act, 1868. Article 11, which makes it clearly lawful for overtaken vessels to show a light astern. This article is suggested in consequence of doubts as to the legality of so doing having been expressed in cases recently heard by the High Court of Admiralty and the Court of Appeal. Article 12, which, besides defining sound signals more distinctly and shortening the intervals at which they are to be made, requires a sailing ship in fog to denote her tack by her feg horn. Article 14, which is re-written so as to make the meaning more distinct. Article 15, in which, in order to meet the practice of other nations, words are added to make it clear that the English term "port helm" is equivalent to altering the course of the ship to starboard, and eice evezá. Article 19, by which, following a practice

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the the and of hat as g a god. successfully adopted in the United States, steamers are enabled to indicate to an approaching ship the direction they are about to take. Article 21, which adopts the general statutory rule that existed before 1862 for steamships navigating narrow channels—viz., that each ship shall keep to the starboard side of the mid channel. Article 25, which reserves special and local rules lawfully made by harbour authorities. The remainder of the alterations are verbal merely.

Sir John Stuart writes to the Times with reference to the Appellate Bill:—"It seems to be forgotten that this project now before Parliament is substantially only a revival of a Bill introduced and wisely abandoned in 1856. It had been recommended by a committee of the House of Peers, but, after consideration and discussion, dropped by men whom, without offence, I may venture to call more able and more learned and more wise than any of those now concerned in reviving the exploded project. Let me invite attention to some of the views which led to the abandonment of that Bill. When duly considered they may probably cause the Bill now pending to be abandoned too. These views were the second and better thoughts of great men—of Lord St. Leonards, of Lord Lyndhurst, of Lord Brougham, of Lord Campbell, of the late Earl of Ellenborough, and other great statesmen and lawyers. What, after consideration and discussion, seemed the correct view was the following:—The appellate jurisdiction of the House of Peers is, by its constitution, exercised under the wise direction of the Lord High Chancellor for the time being. He is, or ought to be, the greatest and most wise lawyer of the day. He has the power of commanding and calling in the sessistance, as assessors, of all or any of the greatest and best judges of the land—of the Lords Chief Justices, of the Master of the Rolls, of all or any of the equity judges, of all or any of the greatest and best judges of the land—of the Lords Chief Justices, of the Master of the Rolls, of all or any of the equity judges, of all or any of the judges of England, Scotland, or Ireland, of Privy Councillors, and even of any layman. It would seem that no man of common sense capable of understanding the subject can doubt that such assistance (which can always be had in a due degree when cases require it) must give to the decisions of the House of Lords, when properly exercised. Such is the present constitution of the appellate jurisdiction to inferior peers, who must be of inferior capacity to th

Mr. Justice Brett, in charging the grand jury at the Liverpool Assizes, alluded at length to a case, the first of its kind, which had arisen under a section of the Merchant Shipping Act of 1875. The section provides that, in case of an unseaworthy ship being sent to sea, the managing owner is liable to be charged with misdemeanour, and the onus is laid upon him of proving his innocence of any guilty knowledge. Mr. Justice Brett said the old law, if firmly administered, would have been amply sufficient to meet the case. A person who knowingly sent an unseaworthy ship to sea would have been guilty of manslaughter if the crew were lost. But under the statute passed in 1876 every person who sent an unseaworthy ship to sea was guilty of misdemeanour. If the word "knowingly" had been left in it would have been according to the ordinary principles of law, but it was leftout. His lordship, after reading the section, went on to say it had been thought right to legislate in a manner contrary to all the received views of English criminal law, which had hitherto been so tender with regard to the person accused as to require the strictest proof of guilt. The burden of proof lay upon those who prosecuted, but here it was reversed, and the moment it was proved that the ship had gone to sea the managing owner was called upon to prove that he was innocent. Such a principle as this was now seen for the first time in the history of this country. For himself, he should shudder when he first as we the experiment tried—when he should see a man standing in the dock charged as a criminal, who should be sworn upon the book to give evidence, and who should be sworn upon the book to give evidence, and who should be sworn upon the book to give evidence, and who should be sworn upon the book to give evidence, and who should be sworn upon the book to give evidence, and who should be sworn upon the book to give evidence, and who should be sworn upon the book to give evidence, and who should be sworn upon the book to give evidence, and who sh

that had come over the administration of the criminal law of this country. He should be obliged to permit it, but he should do so with the greatest possible reluctance. The direction he had to give to the grand jury was this—if they found as a fact that the ship was unseaworthy, so as to be dangerous to life, and that the person charged was the managing owner, they had nothing to do, according to this law, but to find a bill upon which he would be charged with a criminal offence.

Legislation of the Week.

HOUSE OF LORDS.

March 16.-IRISH JUDICATURE.

The LORD CHANCELLOR, in introducing a Bill on this subject, explained that, as regarded all questions relating to the practice of the courts, the Bill was almost entirely the same as that of 1874. It provided in the case of the Irish courts the changes made by the English Judicature Act in the practice of the English courts. The procedure was assimilated also; and where the doctrine of the different courts was different it was assimilated. The second part dealt with the question of the officers of the various courts affected by the Bill. As to the common law courts, in the Queen's Bench he proposed to make no change. The Court of Common Pleas, like the other two common law courts, had until lately four judges, including the chief; but a wancy occurred which had not been filled up by the appointment of a new judge, and now that court had only three judges-the chief and two puisne judges. He proposed to introduce in the Court of Common Pleas the judge of the Probate and Matrimonial Court, and not to otherwise fill up the vacancy in the Common Pleas. The jurisdiction of the Probate and Matrimonial Court would be transferred to the Court of Common Pleas, and the judge to be transferred would transact there routine and unopposed business of the would transact there routine and unopposed business of the Probate Court. He would also try probate causes in contentious cases, and would sit with the other judges of the Court of Common Pleas in Banco. The present probate judges would also, on his own consent, be competent to go circuit, but any successor to him would be oblised to go circuit as a part of his duty. As to the Exchequer, be proposed that when a vacancy occurred among the puisue judges that wacancy should not be filled us. but that proposed that when a vacancy eccurred among the passing judges that vacancy should not be filled up, but that powers should be taken which, in the event of certain changes being made hereafter in the Bankruptcy Court, would lead to the introduction of this latter court in the Exchequer Division. A great desire had sprung up in the cities of Belfast and Cork to have a local bankruptcy jurisdiction, and if Parliament should think fit to sanction such an arrangement hereafter that would very much reduce the bankruptcy business in Dublin. Consequently, power was taken in the Bill to transfer the bankruptcy business of the metropolis to the Exchequer Division, and to transfer to that metropolis to the Exchequer Division, and to transfer to that court one of the bankruptcy judges, relieving from office the other judge, or, at all events, not replacing him. One provision of the Bill was that when a vacancy occurred in the Exchequer Division it was not to be filled up. With regard to the Admiralty judge he did not propose to interfere with him at present, but he proposed that no successor to him should be appointed, and that when a vacancy occurred in that office the admiralty business should be transferred to one of the divisions of the new Court. He proposed that the office of Receiver-Master should come to an and. His duties were to be handed away to the two to an end. His duties were to be handed over to the two judges of the Landed Estates Court. Passing to the Chancery, Division it was proposed by the Bill that, with the exception of lunacy jurisdiction, the Lord Chancellor should be entirely an appellate judge. With regard to the two Landed Estates judges he proposed that they should both be judges of the Chancery Division, each retaining the jurisdiction of the Landed Estates Court, retaining a separate existence for that purpose and for the transaction of the duties now discharged by the Receiver-Master. The Chancery Division of the High Court of Justice would therefore consist of the Master of the Rolls, a Vice-Chancellor, and two Landed Estates judges. The Bill provided that when a vacancy occurred in the case of either of the judges of the Landed Estates Court it was not to be filled up till after a Royal commission was appointed to to an end. His duties were to be handed over to the two

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inquire into the state of business in that court and the report of that commission had been received. With regard to the Court of Appeal he proposed that a new Indge of Appeal should be appointed, and that the court abould consist of the Lord Chancellor, the present Lord Justice of Appeal, a new Lord Justice of Appeal, and the three Chiefs of the Queen's Bench, Common Pleas, and Exchequer Divisions; the three chiefs to be ex-officio members of the court. Turning to the question of salaries, he proposed that hereafter the salaries should stand thus:—the Chief Justice of the Queen's Bench, £5,000; the Chief Baron of the Exchequer, £4,600; all the puisne judges, the Master of the Rolls, the Vice-Chancellor, and the future judges of the Landed Estates Court, £3,500 each, but with this qualification, that all the judges who go circuit should have a fixed and definite allowance for going circuit of £150 for each circuit, or £300 for the two circuits of each year. He proposed to consolidate the three taxing offices of chancery, common law, and Landed Estates Court into one taxing office; the Chancery Record and Writ Office with the Common Law Writ Office; the office of the Accountant-General in Chancery with that of the Landed Estates Court; and the Chancery Notice Office with the Notice Office of the Landed Estates Court; and the Chancery Notice Offices—those powers to be exercised by the Lord Chancellor and the three common law chiefs, or any two of them, of whom the Lord Chancellor must be one.

March 17.—Crossed Cheques.
This Bill was read a third time and passed.

Council of India (Professional Appointments).

The Marquis of Salisbury, in moving the second reading of this Bill, said the object of the measure was to amend certain enactments in an Act of 1869, having reference to the appointment of persons with professional or other qualifications as members of the Council of India. To persons of Indian experience who were appointed on the Council of India, and for that and other reasons no difficulty was found in getting persons with the qualification of Indian experience to accept the office of member of the Council for the annual salary of the office. But, though the majority of the Council was composed of such persons, it had been regarded as necessary to secure the services, as members, of persons possessing professional or other qualifications, but not being of Indian experience. As there was no pension attached to the office, it had been found difficult to get properly-qualified persons to accept the appointment. He meant men skilled in law or finance, or perhaps in some other walk. This Bill would enable the Secretary of State to appoint such persons with the right of pension on retirement; but a clause in the Bill limited the number of persons who might so be appointed, with the right of pension, to three.—The Bill was read a second time.

March 20.—Telegraphs (Money).
This Bill was read a second time.

March 21.—Patents for Inventions.

This Bill passed through committee after certain amendments had been introduced.

COUNCIL OF INDIA (PROFESSIONAL APPOINTMENTS).
The House went into committee on this Bill.—The Marquis of Salisbury moved an amendment in the Bill, the effect of which would be that the three councillors to be appointed under it would hold office "during good behaviour," as was the case with the councillors appointed under the Act of 1858.—The amendment was agreed to.

Telegraphs (Money).

This Bill passed through committee, and was reported to the House.

HOUSE OF COMMONS.

March 16.-ROYAL TITLES.

On the motion for going into committee on this Bill, the Marquis of Harringrox moved "That, while willing to consider a measure enabling her Majesty to make an addition to the Royal style and title which shall include such dominions of her Majesty as to her Majesty may seem meet, this House is of opinion that it is inexpedient to impair the ancient and Royal dignity of the Crown by the assumption

of the style and title of Empress."—On a division the motion was rejected by 324 to 192, and the House went into committee, but progress was at once reported.

March 17.—County Palatine of Lancaster (Clerk of the Peace).

This Bill was read a third time.

OPEN SPACES (METROPOLITAN DISTRICT).

The House went into committee on this Bill, but progress was at once reported.

FISHERIES (IRELAND).

Dr. WARD moved the second reading of this Bill, but on a division it was lost by 215 to 131.

HOUSE OCCUPIERS' DISQUALIFICATION REMOVAL.
On the motion for the second reading of this Bill, Mr.
DODDS moved that it be read a second time that day six
months.—The debate stood adjourned.

SEA INSURANCES (STAMPING OF POLICIES).
This Bill was read a third time and passed.

Consolidated Fund.
This Bill was read a second time.

March 20.—ROYAL TITLES.
The House went into committee on this Bill.

Mr. Serjeant Simon moved in clause 1, page 2, line 3, after "India," to insert "and in order to include her Majesty's colonial dominions in the Royal style and title of her Majesty," but the amendment was ultimately withdrawn.—Mr. Osborne Morgan moved, in clause 1, line 5, after the word "India," the insertion of the words, "But not so as to give any style or title which her Majesty may be graciously pleased to assume any precedence or priority over the Royal style and title now appertaining to the imperial Crown.—This amendment also was withdrawn.—Mr. Serjeant Simon moved the insertion of the word "Royal" in clause 1, so as to make it clear that the addition to be made by her Majesty should be an addition to the "Royal" style and title at present appertaining to the Crown, &c.—On a division the amendment was rejected by 171 to 92.—Mr. Newdegate movéd to insert in line 8 of the clause, after the words "seem meet," the words, "Provided always that nothing in this Act shall be held to impair or to invalidate the functions and authority of Parliament as at present exercised with respect to the Government of India."—The amendment was ultimately withdrawn.—Mr. Prase moved the following proviso: "Provided that nothing in this Act contained shall be taken to authorize the use in the United Kingdom of any style or title of her Majesty other than those at present in use as appertaining to the imperial Crown," but this amendment also was withdrawn.—Sir W. Harcourt moved in line 18 to leave out from "Government of "to "should become" in line 19, and insert "the territories in the possession of or under the government of the East India Company, and all rights vested in or which might have been exercised by the said company in relation to any territories."—The amendment was negatived, and the Bill was ordered to be reported.

DRAINAGE AND IMPROVEMENT OF LANDS (IRELAND) PRO-VISIONAL ORDERS (No. 2). This Bill passed through committee.

LOCAL GOVERNMENT PROVISIONAL ORDERS. This Bill was read a second time.

SEA INSUBANCES (STAMPING OF POLICIES).
This Bill, as amended, passed through committee.

PUBLIC COMPANIES.

March 24, 1876. GOVERNMENT FUNDS.

3 per Cent. Consols, 942 Ditto for Account. April 1, 942 Do 3 per Cent. Reduced, 922 New 3 per Cent., Jan. '94 Do. 34 per Cent., Jan. '94 Do. 5 per Cent., Jan. '78 Annuities, Jan. '80

Annuties, April, 'as, 95 Do. (Red Ses T.) Aug. 1108 Er Bills. 2 1000, 25 per Gt. 1 pm. Ditto, 2500, Do. 1 pm. Ditto, 2500, Do. 1 pm. Bank of England Stook. — per Ct. (last half-year), 257 Ditte for Account.

Boo Bro

INDIAN GOVERNMENT SECURITIES.

Ditto 5 per Cent., July, '80, 1661 Ditto for Account. —
Ditto 4 per Ceat., Oct. '88, 103 xd
Ditto, ditto, Certificates —
Ditto Enfaced Ppr., 4 per Cent. 84
2nd Enf. Pr., 5 per C., Jan. '72 Ditto for Account.

Ditto,54 per Cnt., May. '79, '8
Ditto Debentures, 4 per Cen ts
April, '64
Do. Do. 5 per Cent., Aug. '73
Do. Bonds, 4 per Cent. £1000
Ditto, ditto, under £1000

RAILWAY STOCK.

	Railways.	Paid.	Closing Price
Stock	Bristol and Exeter	100	137
Stock	Caledonian	100	1223
Stock	Glasgow and South-Western	100	102
Stock	Great Eastern Ordinary Stock	100	44
	Great Northern		1324
	Do., A Stock*		136
	Great Southern and Western of Ireland		_
Stock	Great Western-Original	100	1074 xd
Stock	Lancashire and Yorkshire	100	1334
Stock	London, Brighton, and South Coast		1146
Stock	London, Chatham, and Dover		231
Stock	London and North-Western		148
	London and South Western		1214
	Manchester, Sheffleld, and Lincoln	100	704
Stock	Metropolitan	100	981
Stock	Do., District		454
Renok	Midland	100	133
Stock	Midland	100	101#
Btook	North British	100	1562
Becch	North Eastern	100	128
STOCK	North London	100	
SLOCK	North Staffordshire	100	68
STOCK	South Devon		69
Stock	South-Eastern	100	124

* A receives no dividend natil 6 per cent, has been paid to B.

MONEY MARKET AND CITY INTELLIGENCE.

The Bank rate has been reduced from 4 to 31 per cent., the proportion of reserve to liabilities having risen from 42 to 46½ per cent. In the foreign market the principal feature has been the panic in Egyptian stocks on the re-fusal by Mr. Disraeli to publish Mr. Cave's report, and the fall would have been even greater had there not been large purchases from Paris. The home railways have been very heavy, and although there is a recovery in most shares they still show a decline since last week. Consols close at $94\frac{1}{4}$ to $94\frac{3}{8}$ for money and $94\frac{3}{8}$ to $94\frac{1}{8}$ for account.

BIRTHS.

BYFIELD—March 18, at Tavistock House, Barnet, Herts, the wife of G. Dickinson Byfield, solicitor, of a son.

DRUMMOND—March 20, at 3, Lyndhurst-road, Peckham, the wife of Patrick William Drummond, solicitor (formerly of

Croydon), of a daughter.

DYNE-March 20, at Coombe House, Hampstead-lane, Highgate, the wife of John Bradley Dyne, of Lincoln's-inn, bar-

gate, the wife of Joseph Maurice Solomon, barrister-at-law, of a daughter.

Ford—March 20, at 164, Adelaide-road, N.W., the wife of Edward Ford, barrister-at-law, of a son.

Solomon—March 19, at 2, Tavistock-road, Westbourne-park, the wife of Joseph Maurice Solomon, barrister-at-law, of a

TREHEARNE – March 18, at Upper Richmond-road, Putney, the wife of A. T. Trehearne, solicitor, of a son. Young – March 16, at 2, North Bailey, Durham, the wife of J. Griffith Young, solicitor, of a daughter.

LONDON GAZETTES.

Winding up of Joint Stock Companies.

FRIDAY, March 17, 1876. LIMITED IN CHANCERY.

Faillay, March 17, 18-76.

Limited In Charchary.

April 24, to send their names and addresses, and the particulars of their debts or claims, to William John Lavington, Austinfriars.

Taesday, May 2, at 12, is appointed for hearing and adjudicating upon the debts and claims.

British Guzrdian Life Assurance Company, Limited.—Petition for winding up, presented March 11, directed to be heard before the M.B. on Saturday, March 25. Wynne, Cornhill, agent for Brabner and Court, Liverpool, solicitors for the petitioner.

General Register and Meter Comoany, Limited.—Oreditors are required, on or before April 11, to send their names and addresses, and the particulars of their debts and claims, to James Waddell, Mansion House chambers, Queen Victoria st. Priday, April 28, at 12, is appointed for hearing and adjudicating upon the debts and claims.

Halifax Worsted Company, Limited.—By an order made by V.C. Hall, dated March 16, it was ordered that the above company be wound up. Williamsen and Co, Sherborne lane, agents for Story, Halifax, solicitor for the petitioners.

COUNTY PALATINE OF LANCASTER

Fourth Union Benefit Building Society.—Petition for winding up, sented March 13, directed to be heard before the V.C. at 6, 8t buildings, Lincoln's inn, on Tuesday, March 28. Evans and Lock Liverpool, solicitors for the petitioners.

TUESDAY, March 21, 1876. LIMITED IN CHANCERY.

LIMITED IN CHANGER.

British Farmers' Pure Linseed Cake Company, Limited.—Petition by winding up, presented March 20, directed to be heard before V.0, Hall on March 31. Goldring, Southampton st, Bloomsbury square, solicitors for the petitioners.

Grammes Magneto-Electric Company, Limited.—Petition for vinding up, presented March 15, directed to be heard before V.0. Mailing on Saturday, March 31. Rooks and Co, King st, Cheapside, solicitors for

the petitioner, assenger General Register Company, Limited.—V.C. Bacon has, by an order dated Nov 15, appointed George Sneath, Gresham st, to be

an order dated Nov 15, appointed George Sneath, Gresham st, to be official liquidator.

Probitas insurance Company, Limited.—Petition for winding np, presented March 20, directed to be heard before V.C. Hall on March 31, Argles and Rawlins, Gracechurch st, agents for Anderson and Argies, Paris, solicitors for the petitioner.

Southses Florai Hall and Aquarium Company, Limited.—Petition for winding up, presented March 17, directed to be heard before the B.R. on April 1. Edwards, Poultry, solicitor for the company.

United Bitaminous Collieries Company, Limited.—V.C. Bacon has, by an order dated Nov 25, appointed frederick Warwick, Buckiesbury, to be official liquidator. Creditors are required, on or before April 13, to send their names and addresses, and the particulars of their debts or claims, to the above. Tussday, May 2, at 12, is appointed for hearing and adjudicating upon the debts and claims.

Friendly Societies Dissolved.

Friday, March 17, 1876.

Royal Standard Benefit Society, Northampton Arms, Northampton et,
Cambridge rd. March 11
Tussday, March 21, 1376.

Benevolent Society, Dolphin Inn, Launceston, Cornwall. March 16
Free Trade Benefit Society, Rose and Grown, Tewin, Hertford. March
16

Creditors under Estates in Chancery.

Last Day of Proof.

TUESDAY, March 7, 1876.

Turner, March 7, 1876.

Child, George Henry, Lincoln et, Choisea, Dairyman. March 31.

Morris v Child, V.C. Malins. Few. Surrey et, Strand

Dundonald, Thomas, late Earl of. March 31. Cockrane v Dundonald,

V.C. Malins. Few and Ce, Surrey et, Strand

Finders, Henry, Newgate et, Furrier. April 11.

Fianders v Stamp,

V.C. Bacon. Boyer, Old Jewry chambers

Freeman, Elizabeth, Harpenden, Hereford. March 31. Freeman v

Speckman, V.C. Malins. Beal, Sessions House, Clerkenwell

Hind, William, Narborough, Leicester, Gent. April 10. Hind v

Robinson, V.C. Hall. Datton and Salusbury, Leicester

Hoyte, Jane, Chilwell, nr Nottingham. April 4. Hoyte v Hoyte, ME,

Action, Nottingham

Hoyte, Jane, Chilwell, nr Nothingham. April 2. Hoyte valve, had Acton, Nothingham Kerr, Benjamin, Crick, Northampton, Sergeon. April 4. Losson Orphan Aeylmur Paterson, V.C. Hall. Cattlin, Guildhall sard Maraton, Joseph, King square, St Luke's. April 10. Gilling v Nation, V.C. Hall. Boulton, Northampton square, Clerkenwell Smith, James, Gateshead, Durham. April 1. Foster v Smith, V.C. Malins. Robson, Gateshead, Durham. April 1. Foster v Smith, V.C. Todd, John, Howard rd, South Hornsey, Stonemason. April 3. Todd v Atkinson, V.C. Bacon. Boulton and Sons, Northampion square

FRIDAY, March 10, 1876.

n, Robert, Craven hill gardens. Elsewhere than in the United gdom. July 1. Benson v Benson, M.R. Piews, Old Jewry

chambers
Griffin, Thomas, Birdenbury fields, Warwick, Farmer. April 13.
Rice's Griffin, M.R. Hawtin, Bunbary
Kettlewell, Richard, Minskip, York, Gent, April 11. Dawson v
Horner, V.O. Bacon, Paley, York
King, Thomas, Hemingford rd, Islington, Cowkeeper. April 12.
King v King, V.C. Hall. Howard and Co, New Bridge st
Payne, Amey, Bristol. March 28. Payne v Meade-King, V.C. Malins.
Adams. Lincoln's-inn-fields
Payne, Whitefield Hele, Bristol, Gent, March 28. Payne v Meade-King, V.C. Malins. Adams, Lincoln's inn fields
Philps, Thomas, Sydney terrace, Sydney rd, Homerton, Gent. April
5. Martin v Shearman, V.C. Malins. Grout, Suffolk lane, Cannon &

TUESDAY, March 14, 1876.

Child, Coles William John, Bromley, Kent, Esq. April 4. Ohild v Stahlsehmidt, V.C. Malins. Latter, Bromley Garwood, Charles, Arundel, Sassex, Gent. April 5. Barnard v Hardwick, V.C. Malins. Hardwick, Littlehampton Hanson, John, Burton-on-Trent, Stafford, Wheelwright. April 17. Hanson v Hanson, M.R. Goodger, Burton-on-Trent Herschhorn, Maurice. Castle st, Importer of Artificial Flowers. April 5. Herschorn v Herschhorn, V.C. Hall. Mason, Gresham, Smitb, William Knight, South Mins, Middleser, Farmer. April 18. Smith v Smith, V.C. Malins. Holland, Knight Kider st, Doctors' commons

commons
Stephens, George, Plymouth, Devon, Gent. April 7. Stephens 7
Stephens, M.R. Pridham, Plymouth
Rawston, James, and Thomas Rawston, Aiden, Lancashiro, Cotton
Spinners. April 5. Rawston v Rawston, V.C. Malins. Woodcock,

Rawston, Spinners. April 5. Rawston v Rawston, v. Spinners. April 5. Rawston v Rawston, v. Sampson, George, Great Cambridge at, Hackney rd, Timber Merchant. April 12. Shorey v Sampson, M.R. Kindon, Lawrence Chant. April 12. Shorey v Sampson, M.R. Kindon, Lawrence Change of the Sampson of th

Banks, William, Seiby, York, Timber Merchant, April 15. Ban's v Banks, M.B. Parker, Selby Bovd, Robert Parker, Wellington, Somerset, Esq. April 19. Holt v Bigg, V.C. Hall. Robinson, Skipton

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April

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Gilleway, Robert, Great Yarmouth, Norfolk, Smack Owner. April 20 Frost v Wooden, V.C. Hall. Rayson, Great Yarmouth Ges. Edward, Wiebeach Fen, Cambridge, Earmer. April 16. Laming v Smith, V.C. Hall. Thompsons and Co., Standford Green, Joseph, I owesmoor, Worcester, Innkeeper. April 17. Green v Green, V.C. Bacin. Corbett, Worcester Buggs, Richard, Suguall Hall, Stafford, Esq. April 10. Davey v Ward, V.C. Malins. Hawksford, Wolverhampton Hent, Samuel, Denby, Derby, Yeoman. April 21. Fletcher v Hisdale, V.C. Hall. Wheateroft, Belper Jakinson, John, Halfax, York, Gent. April 21. Wainman v Jenkinson, Distict Registrar, Halfax. Barstow, Halifax Jores, Samuel, Endsleigh st. Tavistock square, Esq. April 17. Joyce v Low, M.R. Baker and Co. Lincoln's inn fields Monkhouse, V.C. Hall. Snow, College hill, Cannon st Preston. Elizabeth, Richmond, Surrey. April 18. Preston v Preston, v.O. Malins. Thomas, Martin's lance, Cannon stonger, Samuel, Endsleigh, M.R. Baker, David Williams, Llanfairfechan, Carnarvon, Doctor of Medicine. April 11. Roberts v Hughes, M.R. Jones, Denbigh Strong, Richard, Southal-park, Middlesex. May 10. V.C. Malins Wilgins v James William, Croydon, Surrey, [Coroner, April 15. Wiggins v Gardner, V.C. Bacon. Meedham, New inn Tusebay, March 21, 1876.

Bosers, Robert Arnold, Remford, Essex, Surgeon, April 17. Burbrow v Chubb, M.R. Harvie New Broad st Brown, John, Bangor, Ireland, Ship Owner. April 15. Brown v Thompson, V.C. Malins, Pritchand, St Michael's buildings, Cornhill Eng. William, Ha field Peverel, Essex, Fararr. eApril 17. Bott v Tayler, Whitefield Hele, Bristol, Gent. March '20. Payne v Meade-king, V.C. Malins. Adams, Lincoln's inn fields

Ling, William, Ha field Peverel, Essex, Farmr. eApril 17. Bott v Taylor, M. R. Themson, Cornbill Payne, Whitefield Hele, Bristol, Gent. March 29. Payne v Meade-King, V.C. Malina. Adams, Lincoln's inn fields Possford, John, Watling st, Woollen Warchouseman. April 15. Landon v Southall, V.C. Malins. Layton, Badge row Mewart, Donald, Gloucester terrace, Rasenv's park. April 20. McLaren v Parkington, V.C. Hall. Campbell. Warwick st, Regent at Westropp, Sara Jane, Stoke N-wington. April 19. Hull v Hill, V.C. Hall. Few and Co, Surrey st, Strand

Greditore under 22 & 23 Viet. cap. 35.

Last Day of Claim.

TUBBDAY, March 14, 1876.
Andrew, Henry, Truro, Corawali, Surgeon. April 20. Smith and Paul, Truro
Brant, Emily, Hove. Brighton. April 8. Reeves, Easex st, Strand
Brown, Samuel. Bio-mield mews, Harrow rd, Cab Proprietor. April
10. Apps. South square, Grzy's inn
Chapman, Rev John, Newport, Essex. May 27. Collin, Saffron

Walden
Chellingworth, Annie Wallwyn, Grendon Court, Hereford, May 1.
Monekton and Co, Lincoin's inin fields
Colytr, Joseph Edward, Leman st, Goodman's fields, Cooper.
Baddelev and Sons, Leonan st, Goodman's fields
Combs, William Addison, Ealing, Middlesex, Gent.
April 10. Cutlife, jan, Cornhil
Cabitt, Thomas, Witton, Norfolk, Gent. May 1. Wilkinson, North

Walsham Deler, Benjamin, Slough, Buckingham, Gent. April 11. Philips,

Mustianne Frances Clayton, Stanbope place, Hyde park. April 28. Budd and Son, Beditrd row Bass, Richard, Cherry Willingham, Lincoln. Gent. April 1. Williams, Lincoln

Lincoln
Golding, Arthur, Einswell, Saffolk, Farmer. April 30. Golding,
Walsham-le-Willows
Graham, Helen Anne Honora, Stranzaer place, Maida valc. May 1.
Woodrooffe and Plaskitt, New square, Lincoln's inn
Grantley, Right Hon Fletcher Lord, Grantley Hall, York. April 15.
Prideaux, Lincols's inn fields
Grande, Hannah, Eastwood, Nottingham. May 1. Fretson and Son,
Sheffield

Hignett, Margaret, Manchester. April 11. Potter and Lowe, Man-

cases r leghten, George William, Inverness terrace, Esq. June 24. Johnson and Co, Austin friers ullen, Susunn-h Faulconbridge Shipley, Arundel at, Coventry at. May 1. Chatterton, Ludgate bill (Sowies, Edward, Bryn Hyfryd, Denbigh. May 6. Knowies, Liver-

Jood Lis, Daniel Green, Nottingham, Agent. April 20. Lees, Nottingham Lillsy, Joseph, Trinity square, Newington, Esq. May 1. Under-wood, Chancery lane Worgan, Anne, Bristane, Queensland. April 1. Saben, Stone Worris, William, Pall mall, Rear Admirai R.N. April 14. Carpenter,

Regent at Oldfield, Edward, Bristol, Gent. April 22. Nunneley, Bristol Pesse, Charles, Leede, York, Joiner. May 1. Simpson and Burrell, Leeds erey, Samuel, Mancester, Te legraph Agent. April 13. Hankinson,

Puter, Samuel, Mancester, State of the Maker. April 11.

Patter and Lowe, Manchester
Putter and Lowe, Manchester
Putter, Charles, Hackney rd, Bathnal green, Gent. April 24. Gepp and Sons, Chelmsford
Rankin, Mungo Murdoch, Liverpool, Draper. Lynch and Teebay, Liverpool

Liverpool Liverp Orahili Berinda, William, Marston, Stafford, Maltster. April 8. Liddle Berinda, William, Marston, Stafford, Maltster. April 8. Liddle Berner, Sally Maria Sampson, Penge, Surrey. May 13. Finney, Chancery lane

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Spencer, Thomas, Marlborough rd, Chelsea, Butcher. April 20. Turner, Bedford row
Stott, Charles, Manchester, Gent. April 13. Hankinson, Mauche-ter
Trenchard, John Trenchard, Radipole, Dorset, Esq. May 8. Hume
and Co, Great James st. Bedford row
Willis, Henry, Warren st. Fistroy square, Civil Engineer. April 6.
Lambert and Co, John st, Bedford row
Witherington, Thomas, Worcester, Chemist. April 15. Jennings,
Leadenhall st
Yeates, George Henry Brettargh, Brettargh Holt, Westmorland. May
1. Harrison and Son, Kendal

FRIDAY, March 17, 1876.

Bell, Thomas Brown, Newcastle-upon-Tyne. May 16. Hodge and Bell, Thomas Brown, Newcastle-upon-Tyne. May 16. Hodge and Harle, Newcastle-upon-Tyne Bissell, Ellen Mary, Reading, Berks. April 20. Thomas Ovenden, Free-masons' Railway Tave", Latiyw"l, Lewisham Bold, Edward, Brighton, Sussex, Commander R.N. May 1. Cooper and Williams, Brighton, Sussex, Commander R.N. Raper and Freeland, Chichester Brown, Edmund, Weilington st, Deptiford, Corn Dealer. April 29. Howard, Greenwich Busson, Charles, Bristol, Retired Lityary Stable Kannar, April 29. Rape.

Butson, Charles, Bristol, Retired Livery Stable Keeper. April 26. Ben-Baltion, Charles, Briston, neutren invery Stante Resper. April 20. Bour-son and Thomas, Bristol Catt, Alfred, Willingdon, Sussex, Gent. May 1. Hillmar, Lewes Commins, Thomas, Bodmin, Cornwall, Solicitor. June 24. Commins,

Crosbie, Charles, Florence, Italy, Esq. April 29. Raper and Freeland, Chichester

Chichester Dess, James, Whitehaven, Cumberland, Esq. April 30. McKelvie,

Whiteneys to ke-upon-Trent, Stafford. May 1. Tomkinson and Furnival, Burslem

Furnival, Burslem
Done, Sarah, Fleur-de-Lis-street, Norton Folgate. April 17. Carritt,
and Son, Fenchurch st
Fletcher, Robert Robins, Stratford-upon-Avon, Warwick, Bank Manager. May 1. Hobbs and Statter, Stratford-upon-Avon
Gamble, John Charles Corner, Blackneath, Kent, Gent. May 1. Haynes,
Devereux court, Templs
Goddard, John Knowles, Easton, Berks, Farmer. May 1. Peacock and
Goddard, South square, Gray's inn
Gore, Catherine, Bristol. May 1. Wynne and Son, Lincoln's inn fields
Hardy, Parker, Penrith, Cumberland, Draper. April 30. Scott, Penrith

Hatton, George Frederick Young, Hemingford rd, Barasbury, Gent. April 18. Withall, Threadneedle at Hook, Very Rev Walter Farquiar, Chichester. April 29. Raper and Freeland, Chichester Horsfall, John, Liverpool, Gent. May 1. Gardner and Smith, Liver-

pool
Houghton, Richard, Great Crosby, Lancashire, Merchant. April 29.
Harvey and Co, Liverpool
Lea, Charlotte Anne. Rose hill, Derby. April 7. Norton, Derby
Lewry, Thomas, Sediescomb, Sussex, Farmer. June 1. Langham and
Son, Hastings
Makin, Peter, Pendleton, Licensed Victualler. May 1. Heywood,
Montheyerk

Manchester

Marchester
Marsand, Thomas Bishop, Rempstone, Nottingham, Farmer. June 1.
Farsons and Son, Nottingham
Martin, Anne, Torquay, Devou. April 30. Auber, Bridgewater
Meyrick, Owen John Augustus Fuller, Clifford st, New Bond et, Esq.
June 24. Crawley and Arnold, Whitehald place, Westminster,
Muggeridge, George, South Darenth, Keat, Farmer. April 20.
Russett and Co, Dartiord
Navlor, Charles Todd, Cambridge terrace, Paddington, Esq.
May 1.
Whitakers and Woolbert, Lincoln's inn fields
Pelly, Charles Fraucis, Bristel, Gent. April 15. O'Donoghue and Son,
Bratol

Reoch, James, Newcastle-upon-Tyne, Surgeon. May 10. Harvey.

Reoch, James, Newcasia-upon-lyne, Sargeon. May 10. Harrey, Newcastle-upon-Tyne Ridyard, Alice, Walkden, Lancashire, April 15. Fielding, Bolton Roberts, Joan, Collryn, Mongomery, Farmer, April 1. Minshalls and Jones, Oswestry, Salop Sadier, Henry, Diayton, Sussex, Gent. April 29. Raper and Freeland,

Chichester

Chichester
Sanderson, James, Brecknock rd, Camden town, Land Agent. May 1.
Nicholson and Herbert, Spring gardens, Charing cross
Shoobert, David Jeremiah, Little North st. Whitechapel, Victualler.
April 12. Flavell and B.-wman, Bedford row
Smith, Harry, Sutton Coldfield, Warwick, Farmer. May 1. Holteche
and Addenbrooke, Satton Coldfield
Soden, Jonathan, Langham st., St Marylebone, Gent. May 3. Briggs,
Great James at, Bedford row
Stott, Dorothy, Manchester. May 1. Heywood, Manchester
Stuart, Henry Greville, Tunbridge Wells, Kent, Licensed Victualler.
April 15. Cripos

Stuart, Henry Grev April 15. Cripps

April 19. Cripps
Swettenham, Wilhelmina Eaton, Horsham, Sussex. April 29. Esps r and Freeland, Chichester
Tilloy, John, Putney, Surrey, Gent. April 25. Tanqueray-Willaume and Hanbury New Broad st
Tongue, Sarah Jane, Bristol. April 25. Benson and Thomas, Bris-

Talloch, James Stewart, Pembridge place, Bayswater, Doctor of Medicine. April 30. Rooper, Lincoln's non fichia Turton, Jane, Leeds, York. May 1. Middleton and Sons, Leeds Walls, John, Bishopswarmouth, Durham, Master Mariner. April 15.

rains, Soin, Eisnopwearmouth, Durham, Master Mariner. April 15.
Alcock, jun, Sunderland
Watta, Henry, Oid Kent rd, Hot House Builder. April 30.
Sismey,
Socjeants'inn, Fleet at
Wheatley, George, Gamsford, Durham, Gent. May 1.
Harrop,
Swinton

White, Henry Campbell, Hucclecote, nr Gioncester, Esq. June 24. Indormaur, Devoushire terrace, Portland place Willey, George, Kidderminster, Worcester, Yeoman. April 10. Talbot, Kidderminster

Wooligar, Sarah, Lewes, Sussex. May 1. Hillman, Lewes

INDIAN GOVERNMENT SECURITIES.

Ditto for Account Ditto for Account, —
Ditto 4 per Ceat., Oct. '88,103 xd
Ditto, ditto, Certificates —
Ditto Enfaced Ppr., 4 per Cent. 81
2nd Enf. Pr., 5 per C., Jan. '72

Ditto 5 per Cent., July, '80, 166 | Ditto, 5 per Cnt., May, '70, '8 Ditto for Account. | Ditto Debentures, 4 per Cents April, '64
Do.Do, 5 per Cent., Aug. '73
Do. Bonds, 4 per Cent. £1000
Ditto, ditto, under £1000

RAILWAY STOCK.

	Railways.	Paid.	Closing Prices
Stock	Bristol and Exeter	100	137
	Caledonian	100	1224
Stock	Glasgow and South-Western	100	102
	Great Eastern Ordinary Stock		44
	Great Northern		1324
Btock	Do., A Stock*	100	136
Stock	Great Southern and Western of Ireland	100	-
Stock	Great Western-Original	100	1074 xd
Stock	Lancashire and Yorkshire	100	1334
Btock	London, Brighton, and South Coast	100	1144
	London, Chatham, and Dover		235
	London and North-Western		148
	London and South Western		1214
	Manchester, Sheffield, and Lincoln	100	70
Stock	Metropolitan	100	984
Mock	Do., District	100	454
Stock	Midland	100	133
Stock	North British	100	1012
Btock	North Eastern	100	1562
Stock	North London	100	128
Stock	North Staffordshire	100	68
Stock	South Devon	100	69
Stock	South-Eastern	100	124

A receives no dividend until 6 per cent. has been paid to B.

MONRY MARKET AND CITY INTELLIGENCE.

The Bank rate has been reduced from 4 to 31 per cent., the proportion of reserve to liabilities having risen from 42 to 461 per cent. In the foreign market the principal feature has been the panic in Egyptian stocks on the re-fusal by Mr. Disraeli to publish Mr. Cave's report, and the fall would have been even greater had there not been large purchases from Paris. The home railways have been very heavy, and although there is a recovery in most shares they still show a decline since last week. Consols close at 941 to 941 for money and 941 to 941 for account.

BIRTHS.

BYFIELD—March 18, at Tavistock House, Barnet, Herts, the wife of G. Dickinson Byfield, solicitor, of a son.

DRUMMOND—March 20, at 3, Lyndhurst-road, Peckham, the wife of Patrick William Drummond, solicitor (formerly of Croydon), of a daughter.

DYNE-March 20, at Coombe House, Hampstead-lane, High-gate, the wife of John Bradley Dyne, of Lincoln's-inn, bar-

gate, the wife of John Braney Dyne, of Lincoln s-inn, har-rister-at-law, of a daughter.

Fond—March 20, at 164, Adelaide-road, N.W., the wife of Edward Ford, barrister-at-law, of a son.

SOLOMON—March 19, at 2, Tayistock-road, Westbourne-park, the wife of Joseph Maurice Solomon, barrister-at-law, of a

TREHEABNE - March 18, at Upper Richmond-road, Putney, the wife of A. T. Trehearne, solicitor, of a son. Young - March 16, at 2, North Bailey, Durham, the wife of J. Griffith Young, solicitor, of a daughter.

LONDON GAZETTES.

Winding up of Joint Stock Companies.

Filday, March 17, 1876.

Limited by Guardens.

Bog Mining Company, Limited.—Creditors are required, on or before April 24, to send their names and addresses, and the particulars of their elebts or claims, to William John Lavington, Austinfilars, Taesday, May 2, at 12, is appointed for hearing and adjudicating upon the debts and claims.

British Guardian Lite Assurance Company, Limited.—Petiti on for winding up, presented March 11, directed to be heard before the M.R. on Saturday, March 25. Wynne, Cornhill, agent for Brabner and Gourt, Liverpool, solicitors for the petitioner.

General Register and Meter Company, Limited.—Orditors are required, on or before April 11, to sond their names and addresses, and the particulars of their debts and claims, to James Waddell, Mansion House chambers, Queen Victoria st. Friday, April 28, at 12, is appointed for hearing and adjudicating upon the debts and claims.

Hailfax Worsted Company, Limited.—By an order made by V.C. Hall, dated March 16, it was ordered that the above company be wound up. Williamson and Co, Sherborne lane, agents for Story, Halifax, solicitor for the petitioners.

COUNTY PALATINE OF LANCASTER

Fourth Union Benefit Building Society.—Petition for winding up. presented March 13, directed to be heard before the V.C. at 6, Stan buildings, Lincoln's inn, on Tuesday, March 23. Evans and Locks: Liverpool, solicitors for the petitioners.

TUESDAY, March 21, 1876. LIMITED IN CHANCERY.

British Farmers' Pure Linesed Cake Company, Limited.—Petition to winding up, presented March 20, directed to be heard before V.C. Hall on March 31. Goldring, Southampton 8t, Bloomsbury squar,

collitors for the petitioners, ammes Magneto-Electric Company, Limited.—Petition for vinding pp. presented March 15, directed to be heard before V.C. Mains a saturday, March 31. Rooks and Co, King st, Cheapside, soliciors in heartification. the peti

assenger General Register Company, Limited. - V.C. Bacon has, by an order dated Nov 15, appointed George Sneath, Gresham st, to be official liquidator.

an order dated Nov 18, appointed George Sneath, Gresham st, 10 be official liquidator.

Probitas insurance Company, Limited.—Petition for winding up, presented March 20, directed to be heard before V.C. Hall on March 21, Argles and Rawlins, Gracechurch at, agents for Anderson and Arges, Paris, solicitors for the petitioner.

Southese Florai Hall and Aquarium Company, Limited.—Petition for winding up, presented March 17, directed to be heard before tas MR. on April 1. Edwards, Poultry, solicitor for the company.

United Bitaminous Collieries Company, Limited.—V.C. Bacon has, by an order dated Nov 25, appointed Frederick Warwick, Buckenbury, to be official liquidator. Creditors are required, on or before April 15, to send their names and addresses, and the particulars of their debts or claims, to the above. Tussday, May 2, at 12, is appointed for hearing and adjudicating upon the debts and claims.

Friendly Societies Dissolved.

FRIDAY, March 17, 1876.

Royal Standard Benefit Society, Northampton Arms, Northampton &

Cambridge 7d. March 11
Tusspar, March 21, 1376.
Benevolent Society, Dolphin Inn, Launceston, Cornwall. March 16
Free Trade Benefit Society, Rose and Crown, Tewin, Hertford. March

Creditors under Estates in Chancery.

Last Day of Proof.

TUESDAY, March 7, 1876.

TUEBDAY, March 7, 1876.
Child, George Henry, Lincoln st, Chelses, Dairyman. March 31.
Morris v Child, V.C. Malins. Few Surrey st, Strand
Dundonald, Thomas, late Earl of. March 31. Cockrane v Dundonald,
V.C. Malins. Few and Ce, Surrey st, Strand
Flanders, Henry, Newgate st, Farrier. April 11. Flanders V Stamp,
V.C. Bacon. Boyer, Old Jewry chambers
Freeman, Elizabeth, Harpenden, Hereford. March 31. Freeman v Speckman, V.C. Malins. Beal, Sessions House, Clerkenwell
Hind. William, Narborough, Leicester, Gent. April 10. Bind v
Robinson, V.C. Hall. Datton and Salusbury, Leicester
Hoyte, Jane, Chilwell, nr Nottingham. April 4. Hoyte v Hoyte, M.R.
Acton, Nottingham
Kerr, Benjamin, Crick, Northampton, Sorgeon. April 4. London
Corphan Asylum v Paterson, V.C. Hall. Cattin, Guildhail saed
Maraton, Joseph, King square, 8t Luke's. April 10. Gilling v Natioe,
V.C. Hall. Boulton, Northampton square, Clerkenwell
Smith, James, Gateshead, Durham. April 1. Foster v Smith, V.C.
Malioz. Robson, Gateshead
Todd, John, Howard rd, South Hornsey, Stonemavon. April 3.
Todd v Atkinson, V.C. Bacon. Boulton and Sons, Northampton
square

FRIDAY, March 10, 1876.

Benson, Robert, Craven hill gardens. Elsewhere than in the United Kingdom. July 1. Benson v Benson, M.R. Piews, Old Jewry

chambers
Griffin, Thomas, Birdenbury fields, Warwick, Farmer. April 11.
Rice v Griffin, M.R. Hawtin, Banbury
Kettlewell, Richard, Minskip, York, Gent, April 11. Dawson v
Horner, V.O. Bacon. Paley, York
King, Thomas, Hemingford rd, Islington, Cowkeeper. April 12.
King v King, V.C. Hall. Howard and Co, New Bridge st
Payne, Amey, Bristol. March 28. Payne v Meade-King, V.C. Malins.
Adams. Lincoln's-inn-fields
Payne, Whitefield Hele, Bristol. Gent. March 28. Payne v MeadeKing, V.O. Malins. Adams, Lincoln's inn fields
Philps, Thomas, Sydney terrace, Sydney rd, Homerton, Gent. April
5. Martin v Shearman, V.C. Malins. Grout, Suffolk lane, Cannon st

TUESDAY, March 14, 1876.

Child, Coles William John, Bromley, Kent, Esq. April 4. Child v Stahlschmidt, V.C. Malins. Latter, Bromley Garwood, Charles, Arundel, Sussex, Gent. April 5. Barnard v Hardwick, V.C. Malins. Hardwick, Littlehampton Hanson, John, Burton-on-Trent, Stafford, Wheelwright. April 17. Hanson v Hanson, M.R. Goodger, Burton-on-Trent Herschhorn, Maurice. Castle st, Importer of Artificial Flowers. April 5. Herschhorn v Herschhorn, V.C. Hall. Mason, Gresham, Smith, William Knight, South Mins, Middleser, Farmer. April 18. Smith v Smith, V.C. Malins. Holland, Knight Kider st, Doctors' commons

commons George, Plymouth, Devon, Gent. April 7. Stephens v Stephens, M.R. Pridham, Plymouth Rawston, James, and Thomas Rawston, Aiden, Lancashire, Cottos Spinners. April 5. Rawston v Rawston, V.C. Malins. Woodcock,

ampson, George, Great Cambridge st, Hackney rd, Timber Mur-chast. April 12. Shorey v Sampson, M.R. Kindon, Lawrence lane, Cheapside FRIDAY, March 17, 1876.

Banks, William, Selby, York, Timber Merchant, April 15. Ban's v Banks, M.B. Parker, Selby Bovd, Robert Parker, Wellington, Somerset, Esq. April 19. Holt v Bigg, V.C. Itali. Robinson, Skipton

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Gallewi Frost Gee, Ed v Sm Green, Green, Houge v Wa Hunt, Ridas Jenkin son, Joyce, V Lo Menkh Tom Preston V.C. Robert April Strong William M.R.

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Galleway, Robert, Great Yarmouth, Norfolk, Smack Owner, April 20 Frost v Wooden, V.O. Hall. Rayson, Great Yarmouth (See, Edward, Wisbeach Fen, Cambrudge, Farmer, April 15. Laming v Smith, V.O. Hall. Thompsons and Co, Stamford Green, Joseph, Iowesmoor, Worcester, Innkeeper, April 15. Laming v Smith, V.O. Hall. Thompsons and Co, Stamford Green, Joseph, Iowesmoor, Worcester, Innkeeper, April 10. Davey v Ward, V.C. Malins. Hawkslord, Wolverhampton Hant, Samuel, Benby, Derby, Yeoman, April 21. Fletcher v Ridscale, V.C. Hail. Wheateroft, Belper Jahinson, John, Halifax, York, Gent. April 21. Wainman v Jenkinson, Distaict Registrar, Halifax. Barstow, Halifax, Joye, Samuel, Endsleigh et, Tavistock square, Esq. April 17. Joyoe v Low, M.R. Baker and Co, Lincoln's inn fields irahinson, John, Protobello rd, Notting hill, Grocer. April 20. Tomlin v Monkhouse, V.C. Hall. Snow, College hill, Cannon st Peston, Elizabeth, Richmond, Surrey, April 15. Preston v Preston, V.C. Malins. Thomas, Martiu's lane, Cannon st Babets, David William, Llanfairfechan, Carnaryon, Doctor of Medicine. April 11. Roberts v Hughes, M.R. Jones, Denbugh Williams, Lane, Jun, Ruthin, Denbigh. April 13. Williams v Jones, M.R. Adams, Ruthin June, Gannon, See Williams, Craydon, Surrey, (Coroner, April 15. Williams, Jane, Jun, Ruthin, Denbigh. April 13. Williams v Jones, M.R. Adams, Ruthin, Denbigh, April 13. Williams v Jones, Mining, James William, Craydon, Surrey, (Coroner, April 15. Brown v Chabb, M.R. Harvie, New Broad ss
Brown, John, Bangor, Ireland, Ship Owner, April 17. Bott v Thompson, V.C. Malins, Pritchard, St Michael's buildings, Cornhill Lag, William, Ra field Peverel, Essex, Fararr. eApril 17. Bott v Taylor, M.R. The mson, Cornhill Park, Williams, Kannel, Lane, Williams, Lane, Lincoln's inn fields

Ling, William, Ha field Peverel, Essex, Farmr. eApril 17. Bott v Taylor, M. R. Themson, Cernbill Payne, Whitefield Hele, Bristol, Gent. March 20. Payne v Meade-King, V.C. Malins. Adams, Lincelins' sinn fields pessend, John, Watling at, Woollen Warehouseman. April 15. Lendon v Southall, V.C. Malins. Layton, Budge row Signat, Donald, Glouester terrace, Rayen's park. April 20. McLaren v Parkington, V.C. Hall. Campbell. Warwick st, Regent at Westropp, Sara Jane, Stoke N-wington. April 19. Hull v Hill, V.C. Hall. Few and Co, Surrey st, Strand

Greditore under 22 & 28 Viet. cap. 35.

Last Day of Claim.

Tursbar, March 14, 1876, Indrew, Henry, Truro, Corawali, Surgeon. April 20. Smith and Paul, Truro Trant, Emily, Hove. Brighton. April 8. Reeves, Essex st, Strand Irown, Samuel. Biocuffeld mews, Harrow rd, Cab Proprietor. April 10. Apps. South square, Gray'sinn hapman, Rev John, Newport, Essex. May 27. Collin, Saffron Tableton.

Waisen
Chelling worth, Annie Wallwyn, Grendon Court, Hereford. May 1.
Monckton and Co, Lincoin's inh fields
Colyer, Joseph Edward, Leman st, Goodman's fields, Cooper.
Baddelev and Sons, Leman st, Goodman's fields
Combs, William Addison, Ealing, Middlesex, Gent.
April 10. Cut1866, ten. Corphil

liffe, jan, Cornhill
mbitt, Thomas, Witton, Norfolk, Gent. May 1. Wilkinson, North

Beller, Benjamin, Slough, Buckingham, Gent. April 11. Phillips,

that, Mariane Frances Clayton, Stanhope place, Hyde park. April 25. Budd and Son, Bedlerd row Lat, Richard, Cherry Willingham, Lincoln. Gent. April 1. Williams,

Liscoln

diding, Arthur, Einswell, Suffolk, Farmer. April 30. Golding,
Washam-le-Willows

washam, Helen Anne Honora, Stranraer place, Maida vale. May 1.

Woodrooffs and Flaskitt, New square, Lincoln's inn

naniey, Right Hon Fletcher Lord, Grantiey Hall, York. April 15.

Frideaux, Lincole's inn fields

undv. Hannah, Eastwood, Nottingham. May 1. Fretson and Son,

Berfield

prett, Margaret, Manchester. April 11. Potter and Lowe, Man-

infighten, George William, Inverness terrace, Esq. June 24. Johnson and Co, Anstin filars
allien, Susannah Faulconbridge Shipley, Arundel st, Coventry at,
May 1. Chatterton, Ludgate hill

ay l. Chatterton, Ludgate hill wies, Edward, Bryn Hyfryd, Denbigh. May 6. Knowles, Liver-

Daniel Green, Nottingham, Agent. April 20. Lees, Nottingham, lag, Joseph, Trinity square, Newington, Esq. May 1. Underwood, Chancery lane ugan, Anne, Brisvane, Queensland. April 1. Saben, Stone ugan, Anne, Brisvane, Queensland. April 14. Carpenter, swilliam, Fall mail, Kear Admira R.N. April 14. Carpenter,

Regent at difield, Edward, Bristol, Gent. April 22. Nunneley, Bristol tane, Charles, Leeds, York, Joiner. May 1. Simpson and Burrell, Leeds sy, Samuel, Mancester, Telegraph Agent. April 13. Hankinson,

Manchester

Manchester

Manchester, Henry Abel, Salford, Lancashire, Brick Maker. April 11.

Potter and Lowe, Manchester

viller, Charles, Hackney rd, Bethnal green, Gent. April 24. Gepp

ad Sons, Chemistord

d Sons, Chelmsford kin, Mungo Murdoch, Liverpool, Draper. Lynch and Teebay,

Liverpool Liverpool Learning of the Marie Felise, Paris. May 1. New man and Co, Cornhill Marie Felise, Paris. May 1. New man and Co, Cornhill Marie Felise, Paris. May 1. Liddle

Ucrahiil Baviands, William, Marston, Stafford, Maltster. April 8. Liddle Newport, Salop Sargent, Salop Sargen, Sally Maria Sampson, Penge, Surrey. May 13. Finney, Chancery lane Battlewood, James, Stebbing, Essex, Farmer. April 15. Holmes, Bockley, Braintee

Spencer, Thomas, Marlborough rd, Chelsea, Butcher. April 20. Turner, Bedford row
Stott, Charles, Manchester, Gent. April 13. Hankinson, Manchester
Trenchard, John Trenchard, Exampole, Dorset, Esq. May 8. Hume
and Co, Great James st. Bedford row
Willis, Henry, Warren st. Fitzpos square, Civil Engineer. April 6.
Lambert and Co, John st, Bedford row
Witherington, Thomas, Worcester, Chemist. April 15. Jenniags,
Leadenhall st
Yeates, George Henry Brettargh, Brettargh Holt, Westmorland. May
1. Harrison and Son, Kendal

cates, George Henry Bremargi 1. Harrison and Son, Kendal

FRIDAY, March 17, 1876.

Bell, Thomas Brown, Naveastle-ppon-Tyne. May 16. Hodge and Harle, Newcastle-upon-Tyne Bissell, Elien Mary, Reading, Berks. April 20. Thomas Ovenden, Freemasons' Railway Tavern, Latiywell, Lewishiam Bold, Edward, Brighton, Sussex, Commander R.N. May 1. Cooper and Williams, Brighton Boorn, George, Sidle-ham, Sussex, Yeoman. April 29. Raper and Freeland, Chichester Brown, Edmund, Wellington st, Deptiord, Corn Dealer. April 29. Howard, Greenwich

Howard, Greenwich Butson, Charles, Bristol, Retired Livery Stable Keeper. April 26. Ben-

Busson, Charles, Driston, Recircal Livery Statole Accepts. April 20. Bon-son and Thomas, Briston Catt, Alfred, Willingdon, Sussex, Gent. May 1. Hillman, Lewes Commins, Thomas, Bodmin, Cornwall, Solicitor. June 24. Commins,

ie, Charles, Florence, Italy, Esq. April 29. Raper and Freeland. ester Dees, James, Whitehaven, Cumberland, Esq. April 30. McKelvie,

Dees, James, whitenaven, Camberland, Efg. April 30. McKelvie, Whitenaven, Stoke-upon-Trent, Stafford. May 1. Tomkinson and Furnival, Burslem

Furnival, Burslem
Done, Sarah, Fleur-de-Lis-street, Norton Folgate. April 17. Carritt,
and Son, Fenchurch at
Fletcher, Robert Robins, Stratford-upon-Avon, Warwick, Bank Manager. May 1. Hobbs and Statter, Stratford-upon-Avon
Gamble, John Charles Corner, Blackneath, Kent, Gent. May 1. Haynes,
Devereux court, Temple
Goddard, John Knowles, Easton, Berks, Farmer. May 1. Peacock and

Goddard, South square, Gray's inn Gore, Catherine, Bristol. May 1. Wynne and Son, Lincoln's inn fields Hardy, Parker, Penrith, Cumberland, Draper. April 30. Scott, Pen-

Hatton, George Frederick Young, Hemingford rd, Barasbury, Gent. April 18. Withall, Threadneedle at Hook, Very Rev Walter Farquiar, Chiehester. April 29. Raper and Freeland, Chiehester Horsfall, John, Liverpool, Gent. May I. Gardner and Smith, Liver-

Houghton, Richard, Great Crosby, Lancashire, Merchant. April 29.
Harvey and Co, Liverpool
Lea, Charlotte Anne. Rose hill, Derby. April 7. Norton, Derby
Lewry, Thomas, Sedlescomb, Sussex, Farmer. June 1. Langham and
Son, Hastings
Makin, Peter, Pendleton, Licensed Victualier. May 1. Heywood,
Maynchests

Manchester Marshall, Thomas Bishop, Rempstone, Nottingham, Farmer. June 1.

Marshall, Inomas Bishop, Kempstone, Nottingham, Farmer. June 1. Farsons and Son, Nottingham
Martin, Anne, Torquay, Devon. April 30. Auber, Bridgewater
Meyrick, Owen John Augustus Fuller, Clifford st, New Bond et, Esq.
June 24. Crawley and Arnold, Whitehall place, Westminster
Muggeridge, George, South Darenth, Kent, Farmer. April 20. Resand Co. Dir ord

Navlor, Charles Todd, Cambridge terrace, Paddington, Esq. May 1.
Whitakers and Woolbert, Lincoln's inn fields
Pelty, Charles Francis, Bristol, Gent. April 15. O'Donoghue and Son,

eoch, James, Newcastle-upon-Tyne, Surgeon. May 10. Harvey.

Newcastle-upon-Tyne, Surgeon. May 10. Harvey, Newcastle-upon-Tyne Ridyard, Alice, Walkden, Lancashire. April 15. Fielding, Bolton Roberts, Jonn, Collryn, Montgomery, Farmer, April 1. Munshalls and Jones, Oswestry, Salop Sadier, Henry, Drayton, Sussex, Gent. April 29. Raper and Freeland, Chichester

Chichester
Sanderson, James, Brecknock rd, Camden town, Land Agent. May 1.
Nicholson and Herbert, Sprinz gardens, Charing cross
Shoobert, David Jeremian, Little North s. Whitechapel, Victualler.
April 12. Fiavell and B. wman, Bedford row
Smith, Harry, Sutton Colffield, Warwick, Farmer. May 1. Holleche
and Addenbrooke, Satton Colffield Soden, Jonathap, Langam st, St Marylebone, Gent. May 3. Briggs,
Great James st, Bedford row
Stott, Dorothy, Manchester. May 1. Heywood, Manchester
Stuart, Henry Greville, Tunbridge Wells, Kent, Licensed Victualler.
April 16. Crimes

April 15. Cripps

Swettenham, Wilhelmina Eaton, Horsham, Sussex. April 29. Espor and Freeland, Chichester Tilley, John, Puney, Surrey, Gent. April 25. Tanqueray-Williamme and Hanbury New Broad 5t.
Tongue, Sarah Jane, Bristol. April 26. Benson and Thomas, Bris-

Tulloch, James Stewart, Pembridge place, Bayswater, Doctor of Medicine. April 30. Rooper, Lincoln's nm fields
Turton, Jane, Leeds, York, May 1. Middleton and Sons, Leeds
Walls, John, Bishopwearmouth, Durham, Master Mariner. April 15.

Alcock, Jun, Sunderland
Watts, Henry, Old Kent rd, Hot House Builder. April 30. Sismey,
Serjeants' un, Fleet at
Wheatley, George, Gainsford, Durham, Gent. May 1. Harrop,
Swinton

White, Henry Campbell, Hucclecote, nr Glorester, Esq. June 24, Inderman, Devoushire terrace, Portland place
Miley, George, Kidderminster, Worcester, Feoman, April 10, Talbot, Kidderminster

Woollgar, Sarah, Lewes, Sussex. May 1. Hillman, Lewes

FRIDAY, March 17, 1876.

Under the Bankruptey Act, 1869.

Creditors must forward their proofs of debts to the Registrar.

To Surrender in London.
Bacon, Frederick, Eberyst, Pimlico, Plumber. Pet March 15. Spring-

rederious, sound of March 28 at 12 undrew, Jun, House of Correction, Clerkenwell, no occupation. rech 13. Brougham. March 28 at 12

Davies, Edward, Fochriev, Gelrygre, Glamorgan, Inokseper. Pat March 15. Russell. Merthyr Tyddi, March 28 at 11 Davis, Joseph, Spetishury, Dorset, Miller. Pet March 13. Symonds. Dochester, April 3 at 1 Johnson. H

Smits, Birmingham, Importers. Pat

Do'chester, April 3 at 1
Johnson, H. E., and H. Smits, Birmingham, Importers. P.t.
March 27. Cole. Birmingham, March 23 at 11
Newman, Alfred William, Great Yarmouth, Norfolk, Bailder. Pet
March 14. Worlledge. Great Yarmouth, April 3 at 11
Wyle, Jacob, Neweastle-upon-Tyne, Pawnbroker. Pet March 8. Mortimer. Newcastle, March 30 at 11.20

Trespar, March 21, 1876.
Under the Bankruptcy Act, 1869.
Creditors must forward their proofs of debts to the Registrar.
To Surrender in London.

Berry, Josiah, Basingball st, Gent. Pet March 7. Hazlitt. April 5 at 18

at 18
Green, William Charles, Abinzdon villas, Kensington, Estate Agent.
Pet March 17. Keene. April 3 at 11
To Surrender in the Gountry.
Cresdee, Sarah, and Caarles Cresdee, Wareham, Dorset, Cattle Dealers.
Pet March 17. Dickinson, Poole, April 3 at 12
Senior, Allan, Huddersfield, York, Watch Donser. Pet March 16.
Jones, Jun. Haddersfield, April 6 at 11

BANKRUSTCIES ANNULLED.
PRIDAY, March 17, 1876.
Dairymple, G B , Capel House, Kew, Gent. March 7
Marshall, William, Talbot rd, Bayswater, out of pasiness. March 14

Tuganav, March 21, 1874.
Bargen, Gastav, City rd, Licensed Victualier. March 16

Liquidation by Arrangement.

PIRST MERTINGS OF CREDITORS.

FIRST MEETINGS OF CREDITORS.

FRIDAY, March 17, 1876.

Allinson, Isaac, Frigington, Camberland, Johner. April 4 at 2 at offices of Atter, New Lowther 8t, Whitehaven

Barnet, Joseph, Wolverhaupton, Stafford, Tailor. April 1 at 11 at offices of Hilt, Queen square, Wolverhaupton

Barrot, Janac, Troorky, Glamorgan, Glatier. March 29 at 1 at offices of Alexander Brothers, Institute chambers, Pontyprid4. Davis. Cardiff

arrowelough, Joseph, Birkenhead, Cheshire, Furniture Dealer. April

3 at 12 at offices of Free, Tempie row, Birmingman Bracegirdie, Joseph Deau, Oret, Cheshire, Cooler. April 1 at 11.30 at the Wheat Sheaf Inn, Over. Fischer Biakey, Sunh, Wakefield, York, Tailor. Murch 28 at 3 at offices of

Blakey, Suah, Wakefleid. York, Taitor. Murch 28 at 3 at offices of Horner, King st, Wakefleid
Blankley, Charles, Manchester, Bagatelle Table Maker. March 29 at 3 at offices of Hankinson, St. James's square, Manchester
Goize, Georges, Mark lane, Wine Merchent. April 5 at 2 at offices of Gane and Jackson, Coleman st. Dubbis, King st, Cheapside
Bradley, Charles, Cardidf, Glamorgan, Carrier. April 4 at 11 at offices of Morgan, High at, Cardidf.

of Morgan, High at, Cardial Bragger, Thomas Young, Stapleton, Gloucester, Commission Agent. April 3 at 13 at offices of Ward and Lane, Albion chambers, Bristol Brocks, John, Penoleton, nr Manchester, Irommonger. April 4 at 3 at offices of Marriost and Woodall, No-folk at Manchester Brough, Witlam Henry, Sanderiand, Darmam, Engineer. March 30 at 11 at offices of Oliver and Botterell, Joun at, Sanderland Brown, William, Ipswich, Saffait, Confections. March 24 at 11 at Peares's Itooms, P. Inces at, Ipswich. Baldan, Bishopsgale at without

ser, Paul, St Mary Axe, Cigar Merchant. April 3 at 13 at offices

Peares's Rooms, P. 1905s at, prevent Berchart. April 3 at 12 at offices without Bencher, Paul, St Mary Are, Cigar Merchant. April 3 at 12 at offices of Crump and Son, Phipo. Iane.

Benckley, Saran, Farawowh, Lancushire, Provision Dealer. March 29 at 3 at offices of Riches of Roice, 40 at 1, 80 icon Bunncome, William, Great Bover St, Southwark, Skirt Manufacturer's Assissant. March 3 at 2 at offices of Roice, Bartholtmew close Bandy, Thomas, Ross, Hereford, Blacksmith. April 4 at 3 at offices of Hankes, St Jose's Ren., Giocoster.

Californi, Charles, Brunngham, Paper Box Manufacturer. April 5 at offices of Hernikowar and Hadey, Walerdon et, Bironigham Carlise, James, Gaiverey, York, Couta Manufacturer. March 31 at 3 at effices of Malcolm, Park row, Lecta.

Cartaer, Leabell., Newcasule-monn-Tyros, Grocer. March 29 at 3 at offices of Jose, Newcasule-monn-Tyros, Grocer. March 29 at 3 at offices of Jose, Sewcasule-monn-Tyros, Grocer. April 5 at 11 at offices of Salicids, Evret being, Durham.

Colos, Henry, Pendypridd, Gismoryan, Outfatter. March 31 at 12 at offices of Alexander Brothers, Ismilate commerce, Pontypridd Colos, Joseph, Stafford, Transk Manufacturer. March 28 at 3 at the Vine Hotel, Springer, Darrham, Grocer. April 5 at 11 at offices of Alexander Brothers, Ismilate commerce, Pontypridd Colos, Joseph, Stafford, Transk Manufacturer.

Defice of Alexander Brothers, Ismilate commerce, Pontypridd Colos, Joseph, Stafford, Transk Manufacturer.

Defice of Alexander Brothers, Ismilate commerce, Pontypridd Colos, Joseph, Stafford, Transk Manufacturer.

Defice of Alexander Brothers, Ismilate commerce, Pontypridd Colos, Joseph, Stafford, Transk Manufacturer.

Defice of Alexander Brothers, Ismilate on Development Colos, Joseph, Stafford Transk Manufacturer.

Defice of Alexander Brothers, Ismilate on Development Colos, Joseph, Machalas of Development Colos, Joseph, Machalas of Colos, Royal (Crush, Bulley, Alexander of Homospon, Canobi & Crush, Bulley, Alexander of Homospon, Canobi & Crush, Bulley, Alexander of Manufact

Fisher, George, Newcastle-upon-Tyne, Jeweller. March 13 at 11 at offices of Bush, St Nicholas buildings, Newcastle-un-Tyne Forrest, Samuel, Holmfirth, York, Boot Maker. March 31 at 3 atoffise of Booth, John William at, Hadder-field Gibbert, Thomas, Chespside, Pillow Lace Manufacturer. March 31 at 3 atoffise il at offices of Ladoury and Co., Chaesoide. Carter, Austin fries Gilmore, James Patrick, Bradford, York, Grocer. April 5 at 10 at offices of Rannolis, Tyrel 1 at. Bradford, York, Grocer. April 5 at 10 at offices of Rannolis, Tyrel 1 at. Bradford, Stacey, S. edfield Greenwell, Thomas, Tunbridzo Wells, Kent, Draper. March 30 at 11 at offices of Anders an and Soos, Iromanner lane Hall, Asthony, jun, Flamourough. York, Builder. March 31 at 3 at offices of Wray, Market place, Briddington Harrison, Wordworth, Uwerston, Lancashire, Esq. March 23 at 3 at the Teamperance thosel, Ulverston, Lancashire, Esq. March 23 at 3 at the Teamperance thosel, Ulverston, Lancashire, Esq. March 23 at 3 at the Teamperance thosel, Ulverston, Lancashire, Esq. March 23 at 3 at the Teamperance thosel, Ulverston, Lancashire, Esq. March 23 at 3 at the Teamperance thosel, Ulverston, Lancashire, Esq. March 23 at 3 at the Teamperance thosel, Ulverston, Lancashire, Esq. March 23 at 2 at 1 at offices of Labon, jun, March apack, Cavinat March, Amil 11 Redger, Andre, Morpethr 1, Victoria pack, Cavinat March, Amil 11

at I at offices of Gabrin, Jin, Market piars, Biship A tokind
Hedger, Andre, Morpethril, Victoria pack, Carinet Miker, Andl II
tat 3 at offices of Holloway, Bails Pland of, Islington, Feutoa, Albon
terrace, Kingsland
Hemus, Frederick, Otken Gates, Salop, Furniture Dialer. April 4 at
12 at offices of Mixey and Sons, Wellin atin
Hitton, Arthur, Davonshire terrace, Forest hill, Clerk. March 29 at 4
at 35, Bedford row. Surfees
Holmes, William, and John Thomas Holmes, Stamford, Lincoln, Green,
March 29 at 1 at the Cannon at Hotel. Stapleton, Stamtord
Hundes, William Henry, Liverpool, Merchant. March 29 at 3 at offices
of Barrell and Rodway, Lord st, Liverpool
Hunter, Robert, Freston, Lancashire, Plasterer. March 30 at 3 atoffices
of Spencer, Chapel st, Preston
Hurworth, David, Sunderland, Dirham, Ale Merchint. March 30 at
at offices of Graham, John st, Sunderland

as well, Jarm, outgo into, Dirasm, Alo merch at. March 30 at. at offices of Graham, John st. Sunderland ames, R. bert Squire, and Robert Farrer, Nowton heath, ar Manchester, ironfounders. March 29 at 4 at offices of Cooper and Sun, Kag st, Manchester.

Jenkinson, Henry. Norton, Derby, Carter. March 31 at 2 at offices of

Paginson, Henry, Norton, Deroy, Outers. Marca 31 at 2 at offices of Ryalis and Son, North Charch st. Sheffield thuson, William, Irlams-o'-th' Height, Lancashire, out of business. April 11 at 11 at offices of Crowther, Booth st, Cooperst, Manchesiar Joh

April 1 at 11 at onces of Crowner, Boomsbury, Mcrobant's Ciera.

Kaspar, Michel, Great Russell st, Bloomsbury, Mcrobant's Ciera.

April 12 at 2 at offices of Abrahams and Koffy, Old Jewry

King, Frederick, and John Richard Adam, New Wuarf rd, Cs ledoniar

rd, Flanoforte Manufacturers. April 4 at 2 at offices of Golfay,

Gresham buildings Larn, John, Norwick, Draper. March 31 at 3 at the Home Trade Association Rooms, York chambers, York st, Manchester. Sale and So. Manchester

Manchester
Leat, George Joseph Knight, Penzance, Oornwal', Milliner. Much 25 at 11 at offices of Borlass and Millon, Carence 25, Fenzance
Lovering, Robert, Braunton, Devon, Yeoman, March 31 at 12 at offices of Bencraft, Bridge chambers, Barnstaple
Mason, James, Newcastle-uniter-Lyne, Stafford, Staffler, March 35 at 3 at offices of Griffith, Lad lane, Newcastle-under-Lyme
Miller, James Calver, Lower Thames st, Fish Salesman, April 4 at 12 at offices of Tower, Lower Inames at
Miller, Uriah, and George Haynes Miller, Great Winchester 4,
Colliery Proprietors. March 25 at 2 at offices of James and Edwards,
Cannon st. Blake
Milton, Richard, Manchester. Merchaut, March 31 at 3 at offices of

Cannon st. Blake
Miton, Richard, Manchester, Merchant, March 31 at 3 at offices of
Gardner, Brown st, Manchester
Morris, Thomas Henry, Bevis marks, Frinter. March 31 at 2 at
offices of Pass, Panccas lane, Quien st, Cheapside
Mowbray, Thomas William, Bisuop Aucklant, Dunham, Tailor. Merch
30 at 11 at offices of Maw, Juo, High Bondgate, Bishop Auckland

Muddle, Henry, High at, Shadwell, Licensed Victualler. March 31 at the Albica Tavern, High st, Shadwell, Wenn, Bell yard, Temple

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3 at the Albion Tavero, High St, Shadwell, Wenn, Bell yard, Tespis Bar
Naylor, Issac, Idle, York, out of business. March 28 at 11 at offices of Terry and Robinson, Markets et, Stratford, Reary, William, Lucey 7d, Bernondary, Accountant. March 25 at 3 at offices of Bilton, Vass-di rd, Camberweil New rd
Newsone, James Johnson, Birmingham, Draper. March 28 at 11 at offices of We b and Spenser, Bennett's hith, Breningham; Owen, Edward, Rusbon, Denbich, Builder. March 30 at 3 at offices of Poyser. Temple row, Wretham
Owen, Evan, Newtown, Montgomery, Grocer. April 3 at 12 at offices of Weilsons and Co. The Bank, Newtown
Page, Josep, Lichfield, Farm Labourer. March 31 at 11 at offices of Adams, Goodail at, Waltail
Pool, Thomas Ellis, St. Ettli, Cornwall, Merchant. March 31 at 2 at offices of Borlase and Milton, Clarence at, Penzance
Pui an, Charles, Lee ds. Shawl Desier. April 3 at 12 at Wharles's Hotel, Park lane, Leeds. Kirby and Son, Knaresborough
Ramskill, Hannah, Liverpool, Bottle Merchant. April at 2 at offices of Evans and Lecket, Liverpool Reprods. Alfred. Branis (ham, Billiard Marker. March 31 at 12 at offices of Bunkle and Cluice, Waterlou st, Giraningha n
Roberts, David Evan, Gilfachgoch, Glamorgan, Grooer. March 32 at 12 at Garding and Colonson, John, Hag genstone rd, Grooer. March 28 at 2 at offices of Agyr, Barnard's 1mn, Holbern. Harrison, Goddiman et, Detarformon

common Samuel, Louis, Manchester, Jeweller, March 31 at 3 at offices of Simpson, Kennedy st. Manchester Saundars, Renny Fraderick, Liverpoll, Ironmonger, March 39 at 3 of Gibson and Bolland, South John at, Liverpoll. Snowball and Co.

Gibson and Liverpool

Liverpool
Sout, James, Warrington, Lancashire, Joiner. April 3 at 3 at office
Boyle, Cdirost chambers, Warrington
Sharp, Alfred, Dewsbury, York, Contectioner. March 31 at 9.30 at
offices of Stephton, Colon et, Dawbury
Sharp, Squire Mitchell, Middlesborough, York, Auctionaer. Navis
29 at 3 at Barker's Emperance Hotel, Lintherperd, Middlesborough
Balobridge, Middlesborough
Shaw, Thomas, Brearley Jackson, William Lord, Joah France, and
Robert Effect, Halfrey, York, Marchive Askers, April 3 at 3 at the
Railway II Aci, Rastrick, Tennaut and Rayair, Brignouse

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March orough es, and ger. Thomas, Birmingham, Sewing Machine Manufa cturer. March 34 at lat the Imperial Hotel, Robert Shaw st, Brack'h il l, Shemeld.

Heat at the Imperial Hotel, Robert Shaw et, Braok'h ill, Shemeld. East, Eirmingham mith. William Bestoe, Sudbury, Snfolk, Surgeon. March 30 at 3 at sirces of Cridnall, Sepuloire as, Sudbury six's, Charles, Walsail, Stafferl, Butty Miner. March 29 at 11 at offices of Rowlend's, Ann at, Birmingham mither Margaret Jane, Hast Allington, Devon, Grocer. April 5 at 12.30 at offices of Davies, Fore st, Kingsbridge in March 30 at 11.45 at the Crown Hotel, Northwich. Pointon Sanden, Robert, Howden. For the North March 18 at 12 at Bowman's Hote, Howden. Gill and Hail high the North March 18 at 12 at Bowman's Hote, Howden. Gill and Hail high at the Neville Hotel, Northwinserland, Cowkeeper. April 4 at 11.30 at the Neville Hotel, Nawoastl:-upon-Tyne. Siduey and Son, Swith

Byth Task Lonis, Leeds, out of business. April 3 at 3 at o fices of Hopps and B dord, Bank et, Leeds Tarona, Charles Edward, Ipswich, Sunfalk, Miller. March 31 at 12 at discs of Blook, Silent as, Lewich Taker, Thomas Inman, Manchester. Timber Merchant March 31 at 12 at disc offices of Whitworth, St James quare, Manchester Wale, John Harmer, Wilson et. Finabury, Dealer in Drazziste. Sandries. April 10 at 1.30 at offices of Lewis and Whitbourne, March 18 at 12 at discount of the Miller of the March 18 at 12 at 12

fissinghall st.
finit, Edward, Harmostead rd., Potato Sa'esman. March 27 at 10.30 at offices of Erre, Chaucery lane and Sarphes, Manchester, Spindle Marcs. April 5 at 3 at the Mitre Hotel, old Miligate, Manchester, Coper and Sons, Manchester Coper and Sons, Manchester (Birabe, Jacob. Wagner's buildings, Gower's walk, Whitechapel, Desir in Jewellery. April 6 at 4 at offices of Willie, Charles square,

Archer, William Henry, Peterberough, Northamoton, Pianoforte Music Seller. April 3 at 13 at offices of Gaches, Cathedral gateway, teerrborough is a til at offices of Gaches, Cathedral gateway, reterborough is a til at offices of Gaches, Cathedral gateway, teerrborough is a til at offices of Gaches, Cathedral gateway, Pineas, Highworth, Wilts, Saddier. April 3 at 11 at offices of Kineir and Tombs, Corn Exchange, Swindon Batie, James, Newcaule-upon-Tyne, Iron Merchant. April 3 at 2 at offices of Sewell, Grey at, Newcastle-upon-Tyne
Banest, William, Long Buckty, Northampton (and not Nottingham, as erroneously printed in Gazette of '4th inst.), Miller. March 29 at 3 stoff ces of Shoosmith, Newland, Northampton Arshard 29 at 3 stoff ces of Shoosmith, Newland, Northampton
Brissord, Arthur, Odd Rode, Cheshire, Butcher. April 4 at 11 at the Durham Ux Inn, West st, Congleton. Cooper, Coogleton
Berker, John, Lddiard Milleent, Wilke, Farmer. April 1 at 12 at offices of Kinneir and Tombs, Corn Exchange, Swindon
Brich, John, Manningham, York, Grocer. March 37 at 3 at offices of Rhodes, Dukes st, Brasford
Berg, Angels, Swanssa, Glamorgan, Grocer. March 37 at 3 at offices at 13 at offices of Rhodes, Mount at, Swanssa, Glamorgan, Grocer. March 30 at 3 at offices at 13 at toget, Swanssa, Mullor, and Swanssa, Mullor, Robert St. Bernington, Beershop Keeper. April 3 at 11 at offices of Toster. Esst parade, Leeda
Cappan, William, Roden st, Holloway, Builder. April 4 at 2 at 145, Chespude. Lindus, Chespide
Cheverton, Charles, Birmingham, Finter. April 3 at 11 at offices of Porry, Union passage, Birmingham, East, Birmingham
Cart, James, Bury St. Edmunds. Suffolk, Furniture Broker. April 6 at 2 at offices of Whyley and Piper, Dame alice st, Bedford Osk, Joseph Solomon, Blackheath village, Kent, Hairdresser. April 6 at 2 at offices of Whyley and Piper, Dame alice st, Bedford Osk, Joseph Solomon, Blackheath village, Kent, Hairdresser. April 6 at 2 at offices of Whyley and Piper, Dame alice st, Bedford Osk, Joseph Solomon, Blackheath vil

latmouts

brikes, George, Bradford, York, Fruit Salesman. April 5 at 3 at

offices of Hutchinson, Piccadilly, Bradford

Birran, Henry, Hadleigh, Suffolk, Baker. April 4 at 12 at offices of

Paliard, St. Lawrence at, Ipswich

bes, George, Bisino Stortford, Herts, Grooer. March 30 at 2 at

the lans of Court Hotel, High Holborn

hierers, William Martin, Bisrrow-in-Furness, Lancashire, Licensed

victualier. April 4 at 11 at Sharp's Hotel, Stand, Barrow-in
Furness. Taylor, Barrow-in-Furness

Essee, Adam, Alfred Wilsins, and Charles Laycock, Skipton, York,

Bakha Turners. April 4 at 11 at the Devonshire Hotel, Skipton,

Inget, Skipton

Etches, Charles Thomas, Over, Cheshirs, Watch Maker. April 10 at 4 at offices of Bear, Lower King st, Manchester Butickness, Cornelius Thomas, Wreedeshiva, Surrey, Builder. March 31 at 12 at the Lion and Lamb Hotel, West st, Faraham. Hollest

Buticknass, Cornelius Thomas, Wreeclesh im. Surrey, Builder. March 31 at 12 at the Lion and Lamb Hotel, West st, Farnham. Holless and Mason, Farcham
Fisher. John, and Edward Fisher, Huddersfield, York, Wootlen Manufacturers. April 10 at 11 at offices of Fisher and Sins, Brook st, Huddersfield. Laycock and Co, Huddersfield Foley, Thomas, Batley Carr, Dewsbury, York, Grooer. April 1 at 11 at offices of Shaw, Brim st, Dewsbury, York, Grooer. April 4 at 1 at the George Hotel, Shrew-bury. Harrison
Garforth, Jonathan, Owenden, York, Brewer. April 1 at 3 at offices of Franklin, Harrison 7d, Halifax
Gething, Thomas Hanley, Lee, Kent, Outfitter. March 29 at 3 at offices of Scard and Son, Gracecharch at Gibbons, Henry, Worcester, Licensed Victualier. April 3 at 3 at offices of Pitt, the Arenne, Cross, Worcester (Gibbs, James Bursess, Hallsville rd, Canning town, Grocer. April 3 at 3 offices of Alkinson, Biandford Forum
Goulden, Henry, Ilford Mill, Somerset, Milley. April 4 at 1 at offices of Alkinson, Biandford Forum
Goulden, Henry, Ilford Mill, Somerset, Milley. April 4 at 1 at offices of Hancock and Co, Guiddhall, Broad st, Brittol. Beaven, Bradford, Wills
Wilts

Goulden, Henry, Hord Mill, Somerset, Miller. April 4 at 1 at offices of Hancock and Co, Guidhall, Broad st, Brl-tol. Beaven, Bradford, Wilts
Gowing, William, Liverpool, Outfitter. April 4 at 11 at offices of Eity, Lord st, Liverpool
Gronow, Edward Miles, Bridgend, Glamorgan, Tailor. April 3 at 2 at the Grand Hotel, Broad st, Bristol. Stockwood, Jan, Bridgend
Gwinhill, Henry, Langton-by-Wragby, Lincoln, Cordwainer. April 3 at 12 at offices of Clitherow, Horncastle
Hadlow, Frederick, Lynated, Kent, Baker. March 31 at 2 at 67,
Frestvin at, Faversham. Johnson, Faversham
Hall, Eliza, and Mary Ann Hall, Brighton, Sassex, School Proprietresses. April 4 at 3 at offices of Nye, North st, Brighton
Hancock, George, Sittingbourne, Kent, Brickiayer. April 4 at 11 at offices of Gibson, High st, Sittingbourne
Heseltine, Charles, Funborough rd, West Brouptrn, Commission Agent.
March 31 at 1 at offices of Johnson, Seymont place, Maryleboae vid
Hilton, Joseph Wilson, Hyde, Cheshure, Bookseller. April 4 at 11 at the Quent's Hote, Hyde. Tremewen, Manchester
Horrell, John William Richardson, Starmmater Newton, Dorset, Auctioneer. April 4 at 1 at the Swan Hotel, Starminster Newton. Andrews and Pope. Dorchester
Howard, Sarah Jane, Tarleton, Lancashire, Innkesper. April 3 at 2 at offices of Forshaw, Cannon st, I reston
Hughes, Robeat, Dolgelly, Merioneth, Lionmonger. March 29 at 12 at the Townhall, Aberystwith. Jones and Davies, Dolgelly
Hughes, William Hastings, and Charles Delley Haffenden, Mark lane,
with Milliam Richardson, Bahorse Delley Haffenden, Mark lane,
with Milliam Richardson, Bahorse Belley Haffenden, Mark lane,
with Milliam Richardson, Clothier. April 6 at 2 at offices of Cleaver
and Holden, Dales t, Liverpool
Jackson, Julius, Liverpool, Clothier. April 7 at 3 at offices of Thomas, Pembroko Dock, Pembroke, Grocer. April 1 at 11.45 at
the Guidhall, Carenarthen. Perry, Pembroke Bock
Jack, Bilen, Liverpool, Boot Maker.
and Holden, Dales t, Liverpool
Jackson, Julius, Liverpool, Clothier. April 7 at 3 at offices of Chomes, Ap

Jessop, Walter Sergeant, Dorton, Suckingham, Farmer. April 8 at 2 at offices of Reader and Sons, Auction Rooms, Temple st, Aylesbury.

at 'ffices of Reader and Sons, Auction Rooms, Temple at, Aylesbury, Reader, Gray's inn aquare
Johnson, Joseph, Thomas Johnson, and Joseph Johnson, jan, Bi'ston,
S'afford, Ironfounders. April 1 at 11 at offices of Fellowe, Mount
Pleasant, Bilston
Majur, Charles, Rotherham, York, Boot Dealer. April 1 at 11 at
offices of Harrison and Satton, Church at, Barasley, Sensor
Mann, Joseph, Halifax, York, Grocer. March 31 at 3 at offices of Jubb,
ttarrison oft, Halifax
M.r. hall, Henry, Manningham, Bradford, York, Grocer. April 4 at 11
at offices of Singleton, New Booth at, Brathord
Massey, Feter, Macclerfield, Harvess Maker. April 5 at 3 at offices of
Barclay and Honstock, Euchange buildings, Macclesdeld
Wilson. Thomas James, Kidderminister. Worcester, Liconsed Victualler.

Milnes, Thomas James, Kidderminster, Worcester, Licensed Victualler.

April 10 at 3 at offices of Saunders and Burcher, Church et, Kidderminster

minster
Moore, George, Burgh-in-the-March, Lincoln, Farmer. March 30 at 2
at the Fleece Inn, Burgh-ie-March. Walker and Co
Moore, Henry, Chew Magna, Somerset, Innteeper. March 3: at 12 at
coffice of Murly and Soos, Old Post-office chambers, Curu at,
Briatol

Bristol
Murray, Edwin, High st, Poplar, Boot Manufacturer. April 13 at 3 at
offices of Lewis and Lewis, Ely place, Holeora
Nice, Henry Edward, Hamperead rd, Che, seemonger. March 31 at 12
at offices of Bartlett and Forbes, Bedford st, Ovent garden

at offices of Barilett and Forbes. Bedford at, Covent garden Nixon, Robert, Bradford, York, Prapers' Assistant. March 31 at 1 i at offices of Torry and Robinson, Market at, Bradford O'Nelli, Selina, North Tawton, Devos, Schoolmistress. April 3 at 12 at offices of Harris, Gandy at chambers. Exciter: Head, Exster Poarson, John, Middlesborougn, York, Coal Marchant. March 31 at 3 at offices of Addenbrooks, Zelland rd, Middlesborough Pena, Robert, son, and Robert Pena, jus, Sunderland, Dirham, Auctioneers. April 3 at 11 at offices of Oliver and Botterell, John at, Sanderland

Banderand Perkins, William Henry, William Fairhurst Ockleston, and Alfred Led-gard, Manchester, Merchants. April 7 at 11 at the Clarence Hotel, Spring gardens, Manchester. Jones, Manchester

oping garcens, marcester. Joses, manchester Perriman, Andrew, Bowling green at, Stone Merchant. April 3 at 2 at offices of Campbell. Causon at Paters, Waiter, Birmingham, Agricoltural Implement Dealer. April 3 at 12 at the Midhad Hotel, New st, Birmingham. Hawkes and Weekes, Birmingham. Hallwell, Lancathire, Coal Agent. April 3 at 3 at offices of Scowcroft, Town Hall square, Bolton.

Pooley, William Alexander, Bush lane, Cannon st, Brewer's Agent. March 29 at 10 at offices of Harper and Co, Rood lane Preece, William George. Wimborne Minster. Dorset, Cabinet Maker. March 31 at 3 at the King's Head Hotel, Wimborne Minster. Tre-

rosser, John, Tredegar, Monmouth, Grocer. March 31 at 12 at offices of Rylands. Small at, Bristol

Prosser, John, Tredegar, Monmouth, Grocer. March 31 at 12 at offices of Bylands. Small st, Bristol Pye, James, Longridge, nr Preston, Lancashire, Cattle Dealer. April 12 at 3 at offices of Thompson, Chapel st, Preston Rhodes, Benjamin, Farsley, York, Wool Dealer. March 23 at 11 at offices of Rhodes, Duke st, Bradford Riddell, Henry Hunter, Newcastle-upon-Tyne, Tea Merchaut. March 31 at 3 at offices of Harle, Akenside hill, Newcastle-upon-Tyne Rogers, Job, Ebbw vale, Monmouth, Bookseller. April 1 at 1 at offices of Simons and Plews, Charch at, Merthyr Tydfil Rowland, John, Glober d. Mile end, Accountant. April 1 at 10,15 at offices of Hicks, Globerd, Mile end, Accountant. April 1 at 10,15 at offices of Hicks, Globerd, Mile end, Accountant. April 1 at 10,15 at offices of Agar, Greaham st. Russell and Co-Schultze, Max, Bow lane, Cheaptide, Mantle Manufacturer. March 30 at 2 at offices of Agar, Greaham st. Shallis, John Le Marc, Copenhagen st, Caledonian rd, Islington, Gent. April 3 at 12 at 9, Knichtrider st, Doctors' commons. Pritchard Sinnett, Beac Hodges, Pembroke dock, Pembroke dock Pembrok

Spratt, William, jnn, Green st, Bethnal green, Boot Manufacturer.

April 4 at 3 at offices of Emilia and Robinson, Coleman st. Christ-

mas, Walbrook.

Stanford, William, Eastbourne, Sussex, Provision Dealer. April 7 at 12 at 57, Terminns rd, Eastbourne. Stiff
Steventon, Charles, and Charles Scotney, Leiosster. Coach' Builders.
April 5 at 2 at offices of Fowler and Co, Greyfriars chambers, Friar

April 3 at 2 at omices to round and provision Merchant. March 29 lane, Leicester Sutcliffe, Job, Newcastle.upon-Tyne, Provision Merchant. March 29 at 2 at offices of Sewell, Grey at, Newcastle.upon-Tyne Talbot, James Walsh, and Henry Albert Goss, Plymouth, Devon, Coal Merchants. April 11 at 11 at offices of Elworthy and Co, Courtenay

at 2 at offices of Sewell, Grey at, Newcastle-upon-1 yne Talbot, James Walsh, and Henry Albert Goss, Plymonth, Devon, Coal Merchants. April 1 at 11 at offices of Elworthy and Co, Courtenay st, Plymonth
Torckler, William 'Young, Cheltenham, Gloucester, Teacher of Larguages. April 5 at 1 at 326, High st
Turner, John, Macclesfield, Cheshire, Silk Throwster. April 5 at 3 at the Queen's Hotel, Macclesfield, May Underwood, John, High st, Canden town, Modeller. April 4 at 2 at offices of Barrett, Bell yard, Dectors' commons
Vavasseur, George, Beckenham, Kent, Sulider. April 4 at 3 at offices of Andrews and Mason, Ironmonger lane, Chespaide. Bristow
Walling, Sampson, Littchampton, Sussex. April 6 at 3 at offices of French and Co, Littchampton, Sussex. April 3 at 2 at offices of Osborne, East King st, South Shields
Webb, Robert, and Alfred James Fitch, High Wycombe, Bucks, Dracers. April 4 as 2 at offices of Broad and Co, Queen st, Cheapside. Rawson, Great Marlow
Weir, Edward Ross, Saiford, Lancashire, Joiner. April 3 at 11 at offices of Hodgon, Tib lane, Manchester
West, George Thomas Williams, Alcombe, Somerset. April 5 at 11 at offices of Morgan, High st, Oardiff
Williams, John, Tongwynlais, Glamorgan, Grozer. April 6 at 11 at offices of Morgan, High st, Oardiff
Williams, Thomas, Nordolk ierrace, Bayswater, Hatter. April 3 at 12 at offices of Jones and Hall, King's Arms yard, Coleman st Wilson, Robert, Oswestry, Salop, Fruiterer. April 6 at 3 at offices of Simmons, Bennett's hill, Birmingham
Witsey, Thomas, Nordolk ierrace, Bayswater, Harter. April 3 at 10 at offices of Buller and Bickley, Moor st, Birmingham
Yewdale, William, Densette-upon-Tyne, Greengrocer. March 3 at 11 at offices of Flemiog, Grainger st west, Newcastie-upon-Tyne

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